Wednesday, February 7, 2024
11:00 A.M.

The Harrison County General Services Building 229 South Third St. you may join and listen via Zoom Conference Call by the following steps. Public participation will be allowed during public comment period and/or scheduled appointments.

Join Zoom Meeting
****
https://us02web.zoom.us/j/7628160712
Dial: 1-646-568-7788
Meeting ID: 762 816 0712
Passcode: 26301

Appointments:
11:00 A.M. --- Call to Order --- Invocation --- Pledge of Allegiance

NEW BUSINESS – Action Items for Consideration or Approval:

1. **Public Comment Period**
2. **Consent Agenda**
3. **Payroll Change Notices: (NONE)**
4. **Minutes and /or Amended Minutes of Previous Meeting:**
   - **A. Work Session Minutes --- 01-18-2024**
5. **Requisitions --- Purchase Orders --- Invoices**
   - **A. Vendor List of Payments**
6. **Review – Discuss – Consider modification to rail trail ordinance in reference to E bikes**
7. **Review – Discuss – Consider A Resolution in support of naming the walking bridge which connects Nutter Fort, WV and Stonewood, WV "The Bill and Thelma DeFazio Memorial Bridge**
8. **Consideration of Approval of a Project Fund Requisition for the payment of costs associated with the project to be financed from proceeds of the Series 2019 Bonds issued for the Charles Pointe Economic Opportunity Development District, Series 2021 A & B (Development District No. 3 White Oaks Project No. 2) & Series 2008 A (Charles Pointe Project No. 2 – North Land Bay Improvements:**
   - **A. Requisition for Payment No. 11 --- Development District No.3 White Oaks --- $ 99,730.94**
   - **B. Requisition for Payment No. 33 --- MuniCap, Inc. --- $150.00**
   - **C. Requisition for Payment No. 80 --- MuniCap, Inc. --- $ 785.00**
   - **D. Requisition for Payment No. (02/07/2024) --- MuniCap, Inc. & UMB Bank --- $ 1,933.83**

9. **Review – Discuss - Consider GSA Update --- (Potential Executive Session Pursuant to 6-9A-4(b)(9) to Consider Matters Involving or Affecting the Purchase, Sale or Lease of Property, Advance Construction Planning, the investment of Public Funds or Other Matters Involving Commercial Competition, which if Made Public, Might Adversely Affect the Financial or Other Interest of The County)**
10. **Consideration of Approval of Project Fund Requisitions for the payment of costs associated with the General Services Administration Building Project to be financed from proceeds of the Series 2020 Bonds issued for the Harrison County Building Commission: (NONE)**
11. **Review - Discuss - Consider Orders and Election Orders as Presented by the Clerk: (NONE)**
12. **Review – Discuss – Consider Reappointing Gary Kincade to the Harrison County Solid Waste Authority Board for a term of 02-07-2024 thru 01-31-2028**
13. **Administrator's Report**
14. **Commissioner Comments – Questions**

CONSENT AGENDA - (NOTE: Items May Require Discussion, Review and/or Action)

A. Weekly Fiduciary Report from the County Clerk
   1. **01-24-2024 thru 01-30-2024**

B. Monthly Fiduciary Commission Settlements: (NONE)
   1. **Virginia Juanita Hitt, Deceased --- Order Closing Estate**
   2. **Ellen L. Randolph, Deceased**
   3. **Harry Lewis Wiseman, Deceased**
   4. **Jerry Lee Williams, Deceased**
   5. **John Thomas Lazenby, Deceased**
   6. **Marvin Lee Ashcraft, Deceased**
   7. **Salvatore P. Clemente, Jr, Deceased**

C. Monthly Minutes/Financial Information from Various Boards, Committees and Public Service
   1. **Nutter Fort VFD --- Form 990 --- Year 2022**
   2. **Lost Creek VFD --- Form 990 --- Y ear 2022**
   3. **Sun Valley PSD --- Notice of Cancellation & Reschedule**
   4. **Sun Valley PSD --- Agenda --- 02-06-2024**
   5. **State of WV Department of Homeland Security --- Jail Per Diem Rates**
   6. **Wallace VFD --- Form 990 --- Year 2022**

TABLED ITEMS - - Items May Require Discussion and /or Approval

T-1. Thrasher being Engineer of record for the Rail Trail and the Agreement (03-22-2023)

4-A

At the Work Session of the County Commission of Harrison County held on Thursday January 18, 2024, Commissioners Susan Thomas and David Hinkle were present. Commissioner Patsy Trecost II was absent. Also present were John Spires, County Clerk and Laura Pysz-Laulis, County Administrator. Commissioner Thomas opened the meeting and said a prayer and led those present in the Pledge of Allegiance to the flag.

1. Discuss Options on Property (Potential Executive Session Pursuant to 6- 9A-4(b)(9) to Consider Matters Involving or Affecting the Purchase, Sale or Lease of Property, Advance Construction Planning, the investment of Public Funds or Other Matters Involving Commercial Competition, which if Made Public, Might Adversely Affect the Financial or Other Interest of The County: Commissioner Hinkle moved to enter Executive Session with City of Bridgeport officials Jon Griffith, Mark Audia and Andy Lang. Also Chad Biller of Thrasher Engineering was present. Commission concurred. Hinkle moved to enter regular session. Commission concurred.

2. Discuss Opioid Settlement Funds: Hinkle asked of the total settlement amount.
A. Gary Hamrick, Director of Community Corrections, spoke of settlement money and how it can be used to help with transportation and other resources for addicts needing rehabilitation services and social workers as they partner with the United Way.
B. Brad Riffee, United Way Director, spoke how funds can support recovery services for the community.
C. John Paul Nardelli, Executive Director of Healthy Harrison requested $150,000.00 to produce 24 podcast episodes that related to the opioid epidemic.
D. Rebecca Flannigan of Stars and Strides spoke in support of the funding request.
E. Jacob Hayhurst, Executive Director of Harrison County Parks and Recreation spoke of his thoughts on the different things that are effecting the community and how funding can benefit drug programs in addition to opioid addition.

3. Discuss Budget Fiscal Year 2024: Commissioner Thomas wanted to start initial conversation on budget talks. Hinkle questioned various line items that are in the negative. Thomas reviews Animal Control and Parks and Recreation.

Commissioner Hinkle moved to adjourn. Motion carried.

With no further business to come before the Commission, meeting adjourned.

_____ _____

Susan Thomas, President Date

DRAFT

5-A

Date of Meeting	February 7, 2024	Invoice - Quote									
Department Name	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	ARPA Fund	QUOTES	Other as Needed
Commission	Clarksburg Water Board (6 Invoices	Service	$1,313.52							
Commission	Mon Power	Service	$258.95							
Commission	Hope Gas	Service	$5,704.03							
Commission	R.D. Wilson	Supplies	$37.92							
Commission	Mon Power (3 Invoices	Service	$1,740.50							
Commission	Hope Gas	Service	$304.00							
Commission	Hope Gas	Service	$1,118.30							
Commission	James & Law	Supplies	$2,037.30							
Commission	James & Law	Supplies	$106.00							
Commission	UniFirst	Carpet Runner Rental	$169.49							
Commission	Visual Edge	Copier Rental	$225.64							
Commission	Canon Financial	Copier Rental	$1,962.09							
Commission	Mon Power	Service	$123.73							
Commission	UniFirst	Carpet Runner Rental	$103.83							
Commission	Liberty Distriburtors	Supplies	$312.00							
Commission	Visual Edge	Copier Rental	$189.95							
Commission	Visual Edge	Copier Rental	$129.99							
Commission	Nutter Fort VFD	Reimbursement	$30,000.00							
Commission	Frontier	Service	$170.92							
Commission	Frontier	Service	$329.97							
Commission	Frontier	Service	$341.89							
Commission	Pitney Bowes	Postage	$4,761.30							
Commission	Hope Gas	service	$906.01							
Commission	Hope Gas	Service	$992.49							
Commission	Lost Creek VFD	Reimbursement	$30,000.00							
Commission	City of Clarksburg	Compost	$6.00							
Commission	Frontier	Service	$170.92							
Commission	Wallace VFD	Reimbursement	$24,846.74							
Commission	The Water Shop	Water Service	$12.00							
Commission	Emcore	Monthly Agreement	$371.68							
Commission	Mon Power (3 Invoices)	Service Various Locations	$1,097.69							
Prosecuting Attorney	Allison J. Kelly	Transcript	$92.00							
Animal Control	City of Shinnston	Service			$49.68					
Animal Control	Emcor Services	Monthly Agreement			$371.66					
Courts	The Water Shop	Water Service	$15.00							
Home Confinement	Canon Financial Service	Copier Rental				$218.01				
Community Correction	MPB Print & Sign	Business Cards				$560.00				
Community Correction	CDWG	Computer				$2,549.98				
Community Correction	Micro Distributing	Supplies				$6,882.76				
Community Correction	Pace Shredding	Shredding Service				$39.00				
Maintenance	Marsh Lumber	Supplies	$15.00							
Maintenance	Liberty Distriburtors	Supplies	$481.12							
HC Senior Center	Wilson Glass	Hinge Repaired			$450.00					
HC Senior Center	Emcor Services	Monthly Agreement			$371.66					

Date of Meeting	February 7, 2024	Invoice - Quote								
Department Name	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	ARPA Fund	QUOTES	Other as Needed
Assessor's	Schwaab	Date Stamps	$107.39							
Assessor's	Visual Edge	Toner	$267.99							
Michelle Tonkin	Amazon.com	Toner	$648.89							
Gina Jones	Anmoore EMS	January 2024 Allotment			$7,908.88					
Gina Jones	City of Salem	January 2024 Allotment			$3,175.24					
Gina Jones	Nutter Fort VFD	January 2024 Allotment			$4,655.72					
Gina Jones	Bridgeport Fire Department	January 2024 Allotment			$5,181.68					
Gina Jones	Harrison County EMS	January 2024 Allotment			$20,200.76					
Park & Rec	Mon Power	Service HCPR			$990.49					
Park & Rec	Mon Power	Spelter			$26.32					
Park & Rec	Marsh	Supplies			$18.40					
Park & Rec	Sandy's	Supplies			$104.93					
Park & Rec	R.D. Wilson	Supplies			$30.96					
Park & Rec	Uline	Storage Boxes			$140.56					
Park & Rec	Challenger Teamwear	Basketball Shirts			$645.96					
Park & Rec	Visual Edge	Copier Rental			$24.86					
Park & Rec	UniFirst	Carpet Runner Rental			$47.16					
Park & Rec	Pace Shredding	Shredding Service			$39.00					
911 Center	NotePage, Inc	Software		$395.00						
911 Center	Frontier	Service		$1,643.06						
911 Center	Frontier	Service		$445.17						
911 Center	Magna 5	Software		$3,015.00						
911 Center	Magna 5	Software		$270.00						
911 Center	Magna 5	Software		$270.00						
911 Center	Magna 5	Software		$270.00						
911 Center	BRG Precision	Dispatch Room Clock		$636.64						
911 Center	Waste Management	Waste Collection			$175.80					
911 Center	Frontier	Service			$420.00					
911 Center	UniFirst	Carpet Runner Rental			$62.25					
911 Center	City of Bridgeport	Service		$267.10						
911 Center	Mon Power	Service		$37.42						
911 Center	Frontier	Service		$762.22						
911 Center	Mon Power	Service		$709.77						
911 Center	Hope Gas	Service		$1,491.80						
County Clerk	Casto & Harris	Address Cards & Postage	$1,784.28							
County Clerk	AJ Allegheny	Reinstall Shelving	$5,500.00							
County Clerk	Compiled Technologies	Supplies	$2,000.00							
County Clerk	Exponenet Telegram	Legal Ad	$79.22							
Law Enforcement	Fubar	Antenna-Magnetic	$1,716.80							
Law Enforcement	Truist	Various Charges	$657.24							
Law Enforcement	Optimum	Internet	$156.02							
OEM	Canon Financial	Copier Rental			$218.01					

Date of Meeting	February 7, 2024	Invoice- Quote								
Department Name	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	ARPA Fund	QUOTES	Other as Needed
			$123,365.80	$10,213.18	$45,309.98	$10,249.75	$0.00	$0.00		$0.00
					Grand Total :	$189,138.71				

COMMISSIONER'S SIGNATURE _____ DATE _____

COMMISSIONER'S SIGNATURE _____ DATE _____

COMMISSIONER'S SIGNATURE _____ DATE _____

6

AN ORDINANCE PROHIBITING MOTORIZED VEHICLES FROM BEING OPERATED ON "RAIL TO TRAILS" LOCATED IN HARRISON COUNTY, WEST VIRGINIA

It shall be unlawful for any person to operate a motorized vehicle or snowmobile on the "Rails to Trails" sections located in Harrison County West Virginia, designated on the map attached hereto as **Exhibit 1,** which map shall continue to expand as the "Rails to Trails" sections located in Harrison County West Virginia continues to develop and grow. The map shall be updated annually by the Harrison County Commission or its designees and re-published.

Authorized emergency vehicles and authorized maintenance vehicles are exempt from this Ordinance.

Further, this Ordinance does not apply to Class 1 electric bikes which may be used on the "Rails to Trails" sections located in Harrison County West Virginia, nor does this Ordinance apply to scooters or skateboards.

For purpose of this Ordinance, a "Class 1 electric bike" is defined as an electric bicycle having a motor that provides rider assistance only when the bike rider is pedaling, and that further ceases to provide assistance to the rider when the electric bike reaches twenty (20) miles per hour.

Residents who must access their primary residence by traveling across a section of a Rail Trail located in Harrison County, West Virginia are also exempt from this Ordinance.

All residents who access their primary residence by traveling across a section of a Rail Trail located in Harrison County, West Virginia shall obtain a permit for their motor vehicles which shall be always displayed and visible on the motor vehicle(s).

The permit process shall be administered by the Harrison County Parks and Recreation Department and such reasonable forms as may be necessary to effectuate the foregoing process shall be developed and utilized by the Harrison County Parks and Recreation Department.

A motorized wheelchair is permitted when occupied and operated by a person whose medical condition requires the use of the wheelchair.

Upon a finding by the Magistrate Court of Harrison Court, that the Ordinance has been violated, a fine in the amount of $100.00 for a first offense shall be imposed. Subsequent offenses shall result in fines of at least $100.00 but, not to exceed $300.00.

Appeals from a Magistrate Court finding shall be to the Circuit Court.

This Ordinance shall be effective thirty (30) days from final approval on second reading by the Harrison County Commission.

Ordinance considered for adoption and approval on first reading the _____ day of _____ _____, 2024.

Public Hearing _____.

Ordinance considered for adoption and approval on second reading the ___ day of _____ _____, 2024.

_____	_____	_____
President	Commissioner	Commissioner

7

RESOLUTION IN SUPPORT OF NAMING THE WALKING BRIDGE WHICH CONNECTS NUTTER FORT, WEST VIRGINIA AND STONEWOOD, WEST VIRGINIA "THE BILL AND THELMA DEFAZIO MEMORIAL BRIDGE"

WHEREAS, Bill and Thelma DeFazio were dedicated residents of Harrison County, West Virginia who, for over forty (40) years, owned and operated Thelma's Restaurant in or near a walking bridge which connects Nutter Fort and Stonewood, West Virginia;

WHEREAS, Bill and Thelma DeFazio were, for decades, dedicated members of their local communities whose generosity and compassion for their local communities was evidenced in their daily interactions with members of the local community, in both the operation of Thelma's Restaurant and in their daily interactions with Harrison County citizens;

WHEREAS, the Harrison County Commission wishes to honor Bill and Thelma DeFazio's dedication and service to their local communities by naming the walking bridge which connects Nutter Fort and Stonewood, West Virginia "The Bill and Thelma DeFazio Memorial Bridge", said bridge being depicted on Exhibit 1 hereto;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION OF HARRISON COUNTY, AS FOLLOWS:

1. The Harrison County Commission, West Virginia does hereby support naming the walking bridge which connects Nutter Fort and Stonewood, West Virginia as "The Bill and Thelma DeFazio Memorial Bridge", said bridge being depicted on Exhibit 1 hereto.

2. The Harrison County Commission, West Virginia will present this Resolution to its state representatives and the relevant state stakeholders/officials in an attempt to facilitate and encourage naming the walking bridge which connects Nutter Fort and Stonewood, West Virginia as "The Bill and Thelma DeFazio Memorial Bridge".

Adopted this February ___, 2024.

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Its President

EXHIBIT 1



8-A

REQUISITION FOR PAYMENT FROM
SERIES 2021 B BONDS PROJECT FUND

$6,422,000
The County Commission of Harrison County
Amended and Restated Subordinate Tax Increment Revenue Bonds
Series 2021 B Taxable
(Development District No. 3 – White Oaks)

REQUISITION FOR PAYMENT NO. 11

The County Commission of Harrison County, a public corporation and governing body of Harrison County, a political subdivision of the State of West Virginia (the "Issuer"), and High Tech Corridor Development, LLC, a West Virginia limited liability company (the "Developer") by their duly Authorized Officers, hereby certify, in connection with this Requisition for Payment from Series 2021 B Bonds Project Fund (the "Requisition") under an Indenture of Trust for the above captioned Bonds (the "Series 2021 B Bonds"), dated as of May 25, 2021 (the "Original Indenture") between the Issuer and United Bank, as trustee thereunder (the "Trustee"), as supplemented and amended by a First Supplemental Indenture of Trust, dated as of August 11, 2023 (the "First Supplemental Indenture" and together with the Original Indenture, the "Indenture") and a Development Agreement (the "Original Development Agreement"), dated May 25, 2021, by and between the Issuer and the Developer, as amended by a First Amendment to Development Agreement, dated as of August 11, 2023 (the "Amended Development Agreement" and together with the Original Development Agreement, the "Development Agreement"), that:

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Indenture and in the Development Agreement.

2. The amount requested to be disbursed by this Requisition: (a) is a portion of the Costs of the Project authorized for funding under the Indenture and Development Agreement; (b) includes only payments for work, materials, equipment and other costs that constitute capital costs of the Phase III TIF Project which have been incurred and remain unpaid; and (c) is an authorized expenditure under Amended Project Plan No. 2 for the TIF District and the Act.

3. The total amount requested to be disbursed pursuant to this Requisition is $99,730.94. As set forth in **Schedule I** attached hereto, of the total amount of such disbursement:

(a) $99,730.94 is to be paid to the Developer as reimbursement to the Developer for an invoice or statement previously paid by the Developer to an entity that is not affiliated with the Issuer or the Developer; and

(b) $0 is to be paid to a third party payee that is not affiliated with the Issuer or the Developer (including any mortgagee or trust deed beneficiary, contractor or supplier of materials) or on a joint basis to the Issuer or the Developer and such a third party payee with respect to an expense previously incurred.

4. The Trustee is directed to forward this Requisition to the Series B Purchaser and, upon receipt of requested funds from the Series B Purchaser and the deposit of such funds by the Trustee into the Series 2021 B Bonds Project Fund to thereafter disburse from the Series 2021 B Bonds Project Fund to the parties and in the amounts indicated in this Requisition or alternatively credit such sum to the principal amount and purchase price of the Series 2021 B Bonds in the event such amount has previously been paid by the Developer and proof of such payment is submitted herewith.

In either event, the amounts set forth herein and in **Schedule I** attached hereto are supported by the attached copies of invoices or statements.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer and by the Developer by their duly Authorized Officers this 7th of February, 2024.

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Its President

HIGH TECH CORRIDOR DEVELOPMENT, LLC as Developer

By: _____
Its Authorized Officer

RESIDENT PROJECT REPRESENTATIVE'S CERTIFICATE

H. WOOD THRASHER, MANAGER, as Resident Project Representative for the Phase III TIF Project, hereby certifies that the portion of the Phase III TIF Project for which payment is requested hereby has been constructed in accordance with the plans and specifications therefore, that payment is now due and owing for such costs, and that such costs have not been the subject of a previous requisition by the Issuer and the Developer.

H. WOOD THRASHER
RESIDENT PROJECT REPRESENTATIVE

By: _____
Name: H. WOOD THRASHER
Title: MANAGER

Schedule I
to Requisition

REIMBURSEMENT AND THIRD PARTY PAYMENTS

(1) Total Amount of disbursement pursuant to this Requisition: $99,730.94

(2) Reimbursement to the Developer:

	Vendor	Description of Expense	Date of Payment	Amount
1.				
2.		SEE ATTACHED SCHEDULE		
3.				
TOTAL				$99,730.94

(3) Payment to third party payees:

	Vendor	Description of Expense	Amount	Payee Name(s)/ Address(es)
1.				
2.		NONE		
3.				
TOTAL				$ 0

The items listed for reimbursement to the Developer or the Issuer or payment to third party payees are supported by attached copies of invoices or statements.

Schedule I
to Requisition
(continued)

Copies of Invoices or Statements
(Attached)

High Tech Corridor Development, LLC
Developer Reimbursements
Schedule I
Payment Application 11

Vendor	Description	Date of Payment	Amount	
Ronald Stanley, CPA	TIF Consulting 12/06-12/22/23	1/5/2024	2,062.50	Paid by High Tech Corridor ck 4218
Henderson Brothers	WV DEP Bond Renewal 12/22/23-12/21/24 - Invoice 24639	1/5/2024	9,921.00	Paid by High Tech Corridor ck 4217
Doss Enterprises LC	Pay App 10	12/22/2023	87,747.44	Paid by Clear Mt Bank ck 3308
			$ 99,730.94	

High Tech Corridor Development, LLC
PO BOX 940
BRIDGEPORT, WV 26330

February 1, 2024

Harrison County Commission
301 W Main Street
Clarksburg, WV 26301

Dear Commissioners,

I certify that all the invoices included with Requisition for Payment Number 11, Series 2021B (Development District No. 3 – White Oaks) Bonds have been paid by the Developer, High Tech Corridor Development.

Sincerely,

H Wood Thrasher
Manager, High Tech Corridor Development

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4218

High Tech Corridor Development, LLC
PO Box 940
Bridgeport, WV 26330
304-624-4108

Clear Mountain Bank
69-259/515

1/5/2024

PAY TO THE ORDER OF Ronald W. Stanley $ **2,062.50

Two Thousand Sixty-Two and 50/100********** DOLLARS

Ronald W. Stanley
388 Ruffed Grouse Dr.
Bridgeport, WV 26330

MEMO

AUTHORIZED SIGNATURE

Security features. Details on back.

High Tech Corridor Development, LLC 4218

Ronald W. Stanley 1/5/2024

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/31/2023	Bill	INV 12/31/23	2,062.50	2,062.50		2,062.50
					Check Amount	2,062.50

Clear Mt Bank Checki 2,062.50

High Tech Corridor Development, LLC 4218

Ronald W. Stanley 1/5/2024

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/31/2023	Bill	INV 12/31/23	2,062.50	2,062.50		2,062.50
					Check Amount	2,062.50

Clear Mt Bank Checki 2,062.50

PRODUCT DLT103 USE WITH 91663 ENVELOPE Deluxe Corporation 1-800-328-0304 or www.deluxe.com/shop

4630060200

DA54IN STKDK03 09/19/2023 19:29 -93-

Ronald W. Stanley, CPA
388 Ruffed Grouse Drive
Bridgeport. West Virginia 26330
12/31/23

11/06/23	0.25	Conference with Joe Nassif
11/07/23	0.75	Conference with Joe Nassif
12/05/23	0.50	Conference with Michele and Bobbi regarding TIF interest payment
	-	Follow up with Tom P
12/06/23	1.25	Meeting with Woody and Michele
12/07/23	0.75	Draft memo for Bridgeport Physical Therapy and conference with Seth
12/11/23	0.50	Review BPT LOI and make changes
12/11/23	1.00	Meeting with Woody and Michele
12/11/23	0.25	Follow up with Jack Spatafore
12/14/23	0.50	Conference with Tom Aman
12/18/23	1.00	Meeting with Woody and Michele and review apartment rents
12/22/23	0.50	Conference with Tom Aman on County Commission
12/22/23	0.25	TIF plan amendment
	7.50	
	275.00	
	2,062.50	

4217

High Tech Corridor Development, LLC
PO Box 940
Bridgeport, WV 26330
304-624-4108

Clear Mountain Bank
69-259/515

1/5/2024

PAY TO THE ORDER OF HENDERSON BROTHERS, INC. $ **9,921.00

Nine Thousand Nine Hundred Twenty-One and 00/100********** DOLLARS

HENDERSON BROTHERS, INC.
920 FORT DUQUESNE BLVD
PITTSBURGH, PA 15222

AUTHORIZED SIGNATURE

MEMO 23-24

Security features. Details on back.

High Tech Corridor Development, LLC 4217

HENDERSON BROTHERS, INC. 1/5/2024

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
1/1/2024	Bill	24639	9,921.00	9,921.00		9,921.00
					Check Amount	9,921.00

Clear Mt Bank Checki 9,921.00

High Tech Corridor Development, LLC 4217

HENDERSON BROTHERS, INC. 1/5/2024

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
1/1/2024	Bill	24639	9,921.00	9,921.00		9,921.00
					Check Amount	9,921.00

Clear Mt Bank Checki 23-24 9,921.00

PRODUCT DLT103 USE WITH 91663 ENVELOPE Deluxe Corporation 1-800-328-0304 or www.deluxe.com/shop

4630060200
DA54IN STKDK03 09/19/2023 19:29 -84-

Henderson Brothers Inc

920 Ft. Duquesne Blvd.
Pittsburgh, PA 15222

Phone: (412) 261-1842

Fax: (412) 261-4149

Email: mailroom@hendersonbrothers.com

Invoice # 24639	Page 1 of 1
Account Number	Date
HIGHTEC-01	11/17/2023
BALANCE DUE ON	Operator
1/21/2024	CMSCOTT
AMOUNT PAID	Amount Due
	$9,921.00

High Tech Corridor Development

P.O. Box 940
Bridgeport, WV 26330

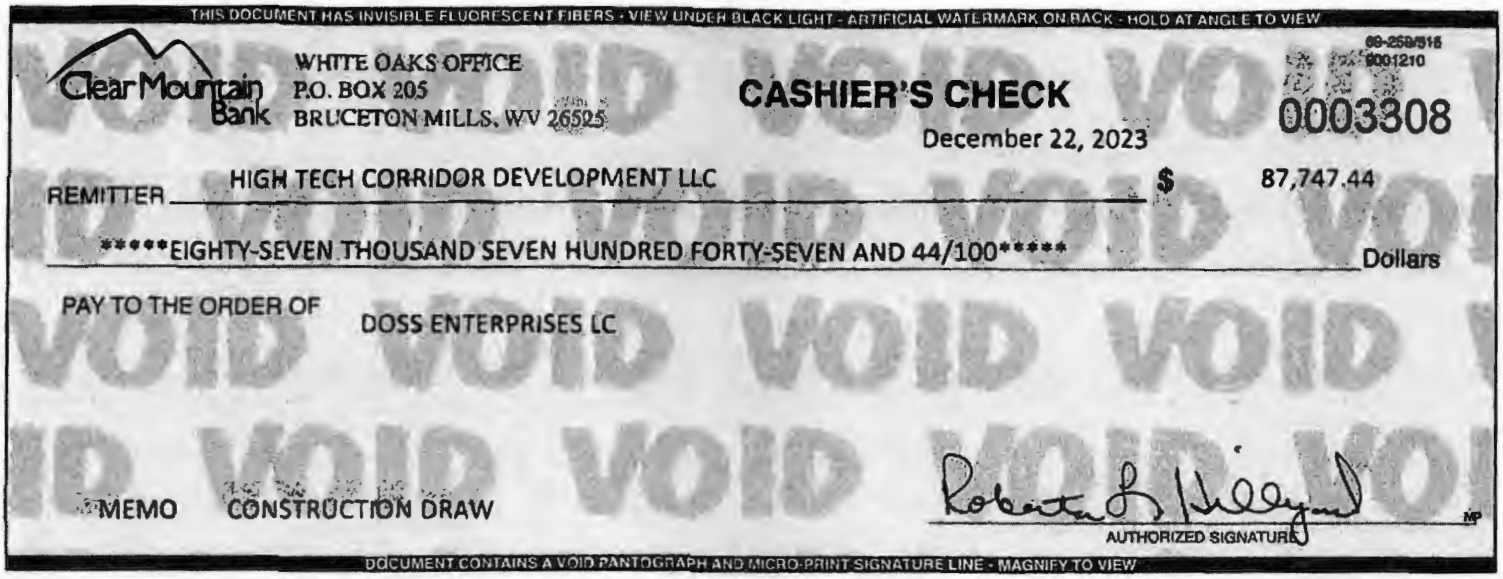
Bond PolicyNumber: 106257917 Effective: 12/22/2023 to 12/22/2024

Item #	Trans Eff Date	Due Date	Trans	Description	Amount
582026	12/22/2023	1/21/2024	BOND	23-24 Water Quality Bond	$9,921.00
	Obligee: West Virginia Dept of Environmental Bond Amount $661,380				

Total Invoice Balance: **$9,921.00**

Please make all checks payable to Henderson Brothers, Inc. Please send checks to: 920 Ft. Duquesne Blvd., Pittsburgh, PA 15222. If you prefer to pay electronically, via ACH, please contact Anastasia Bamlett for instructions at 412-261-1842 ext 232 or acbamlett@HB1893.com

TTF Eligible
Austin ✓ ok to pay



0003308

December 22, 2023

HIGH TECH CORRIDOR DEVELOPMENT LLC 87,747.44

*****EIGHTY-SEVEN THOUSAND SEVEN HUNDRED FORTY-SEVEN AND 44/100*****

DOSS ENTERPRISES LC

MEMO CONSTRUCTION DRAW

Contractor's Application for Payment

Owner:	High Tech Corridor Development, LLC	**Owner's Project No.:**	
Engineer:	The Thrasher Group, Inc.	**Engineer's Project No.:**	T30-11114
Contractor:	Doss Enterprises, LC	**Contractor's Project No.:**	7000-00223
Project:	White Oaks Phase II A		
Contract:	White Oaks Business Park Phase II A		
Application No.:	010	**Application Date:**	12/21/2023
Application Period:	**From** 9/30/2023	**to**	12/31/2023

1. Original Contract Price	$	2,851,782.70
2. Net change by Change Orders	$	139,878.87
3. Current Contract Price (Line 1 + Line 2)	$	2,991,661.57
4. Total Work completed and materials stored to date (Sum of Column G Lump Sum Total and Column J Unit Price Total)	$	2,989,411.57
5. Retainage		
a. 1% X $ 2,989,411.57 Work Completed	$	19,431.18
b. X $ - Stored Materials	$	-
c. Total Retainage (Line 5.a + Line 5.b)	$	19,431.18
6. Amount eligible to date (Line 4 - Line 5.c)	$	2,969,980.39
7. Less previous payments (Line 6 from prior application)	$	2,882,232.95
8. Amount due this application	$	87,747.44
9. Balance to finish, including retainage (Line 3 - Line 6)	$	21,681.18

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:
(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such liens, security interest, or encumbrances); and
(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor: Doss Enterprises, LC

Signature: _____ **Date:** 12/21/2023

Recommended by Engineer	**Approved by Owner**
By: _____	**By:** _____
Title: Project Manager	**Title:** Manager
Date: 12/22/23	**Date:** 12/22/23
Approved by Funding Agency	
By: _____	**By:** _____
Title: _____	**Title:** _____
Date: _____	**Date:** _____

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Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner:	High Tech Corridor Development, LLC
Engineer:	The Thrasher Group, Inc.
Contractor:	Doss Enterprises, LC
Project:	White Oaks Phase II A
Contract:	White Oaks Business Park Phase II A

Owner's Project No.:	
Engineer's Project No.:	T30-11114
Contractor's Project No.:	7000-00223

Application No.: 010 **Application Period:** From 09/30/23 to 12/31/23 **Application Date:** 12/21/23

A	B	C	D	E	F	G	H	I	J	K	L
		Contract Information				Work Completed					
Bid Item No.	Description	Item Quantity	Units	Unit Price ($)	Value of Bid Item (C X E) ($)	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) ($)	Materials Currently Stored (not in G) ($)	Work Completed and Materials Stored to Date (H + I) ($)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) ($)
	Original Contract										
1	Site Clearing	1.00	LS	23,000.00	23,000.00	1.00	23,000.00		23,000.00	100%	-
2	Mobilization/Demobilization	1.00	LS	309,000.00	309,000.00	1.00	309,000.00		309,000.00	100%	-
3	Demolition and Traffic Control	1.00	LS	27,000.00	27,000.00	1.00	27,000.00		27,000.00	100%	-
4	Earth Moving	323,000.00	CY	4.50	1,453,500.00	323,000.00	1,453,500.00		1,453,500.00	100%	-
5	Rock Core Drain (5'x5') - On Site Material	680.00	LF	7.50	5,100.00	-	-		-	0%	5,100.00
6	Rock Core Drain (5'x5') - Import Material	680.00	LF	47.00	31,960.00	680.00	31,960.00		31,960.00	100%	
7	Toe-Key Bench	1,200.00	LF	146.00	175,200.00	1,200.00	175,200.00		175,200.00	100%	
8	Pond Over Excavation	4,500.00	CY	5.30	23,850.00	4,500.00	23,850.00		23,850.00	100%	
9	Pond Backfill Rock - On Site Material	4,500.00	CY	4.50	20,250.00	-	-		-	0%	20,250.00
10	Pond Backfill Rock - Import Material	4,500.00	CY	40.00	180,000.00	4,500.00	180,000.00		180,000.00	100%	
11	Stabilized Construction Entrance	3.00	EA	1,700.00	5,100.00	3.00	5,100.00		5,100.00	100%	
12	Priority 1 Silt Fence	3,055.00	LF	3.60	10,998.00	3,305.00	11,898.00		11,898.00	108%	(900.00)
14	Compost Filter Sock Inlet Protection	180.00	LF	12.00	2,160.00	180.00	2,160.00		2,160.00	100%	-
15	Sediment Trap	2.00	EA	7,000.00	14,000.00	2.00	14,000.00		14,000.00	100%	
16	Existing Pond Dewatering	1.00	LS	4,040.00	4,040.00	1.00	4,040.00		4,040.00	100%	
17	Rock Lined Sump (3'x3'x3')	6.00	EA	1,260.00	7,560.00	6.00	7,560.00		7,560.00	100%	-
18	Vegetated Pad Ditch	4,420.00	LF	5.00	22,100.00	4,420.00	22,100.00		22,100.00	100%	-
18A	Rock Lined Ditch. (9" of D50)	60.00	LF	37.80	2,268.00	60.00	2,268.00		2,268.00	100%	-
19	Pipe Slope Drain	3.00	EA	4,000.00	12,000.00	3.00	12,000.00		12,000.00	100%	-
20	Rip Rap Energy Dissipator	5.00	EA	1,000.00	5,000.00	5.00	5,000.00		5,000.00	100%	-
21	Stormwater Basin	1.00	EA	10,500.00	10,500.00	1.00	10,500.00		10,500.00	100%	-
22	Seed and Mulch	31.00	AC	2,600.00	80,600.00	31.00	80,600.00		80,600.00	100%	-
23	Fabric for Separation	2,050.00	SY	1.45	2,972.50	2,050.00	2,972.50		2,972.50	100%	-
24	Subgrade	230.00	CY	46.00	10,580.00	230.00	10,580.00		10,580.00	100%	-
25	Milling of Existing Pavement	476.00	SF	2.20	1,047.20	476.00	1,047.20		1,047.20	100%	-
26	Bituminous Tack Coat Material	100.00	GAL	11.10	1,110.00	100.00	1,110.00		1,110.00	100%	-
27	Aggregate Base Course, Class I	130.00	CY	29.00	3,770.00	130.00	3,770.00		3,770.00	100%	-
28	Aggregate Base Course, Class 10 (Shoulder)	30.00	CY	103.00	3,090.00	30.00	3,090.00		3,090.00	100%	-
29	3" Crusher Run	360.00	CY	35.70	12,852.00	360.00	12,852.00		12,852.00	100%	-
30	Marshall Hot-Mix Asphalt Skid Resistant, Type I	280.00	TN	127.00	35,560.00	375.57	47,697.39		47,697.39	134%	(12,137.39)
31	Marshall Hot-Mix Asphalt Base Course, Type I	280.00	TN	118.00	33,040.00	288.74	34,071.32		34,071.32	103%	(1,031.32)
32	Marshall Hot-Mix Asphalt Base Course, Type II	90.00	TN	128.00	11,520.00	143.72	18,396.16		18,396.16	160%	(6,876.16)
33	Concrete Curb and Gutter	100.00	LF	250.00	25,000.00	100.00	25,000.00		25,000.00	100%	-
34	Concrete Manhole (4' Diameter)	10.00	EA	4,600.00	46,000.00	7.00	32,200.00		32,200.00	70%	13,800.00
34A	Concrete Manhole (4' Diameter with 3'x3' Grate)	1.00	EA	4,700.00	4,700.00	1.00	4,700.00		4,700.00	100%	-
35	Concrete Inlet (WVDOH Type G)	10.00	EA	4,500.00	45,000.00	10.00	45,000.00		45,000.00	100%	-
36	Underdrains	100.00	LF	32.00	3,200.00	100.00	3,200.00		3,200.00	100%	-
37	18" HDPE Culvert	70.00	LF	36.00	2,520.00	70.00	2,520.00		2,520.00	100%	-
38	24" HDPE Stormwater Pipe	1,840.00	LF	41.00	75,440.00	1,840.00	75,440.00		75,440.00	100%	-
39	Concrete Stormwater Pipe Anchors	7.00	EA	330.00	2,310.00	7.00	2,310.00		2,310.00	100%	-

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Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner:	High Tech Corridor Development, LLC	**Owner's Project No.:**	
Engineer:	The Thrasher Group, Inc	**Engineer's Project No.:**	T30-11114
Contractor:	Doss Enterprises, LC	**Contractor's Project No.:**	7000-00223
Project:	White Oaks Phase II A		
Contract:	White Oaks Business Park Phase II A		

Application No.: 010 **Application Period:** From 09/30/23 to 12/31/23 **Application Date:** 12/21/23

A	B	C	D	E	F	G	H	I	J	K	L
		Contract Information				Work Completed					
Bid Item No.	Description	Item Quantity	Units	Unit Price ($)	Value of Bid Item (C X E) ($)	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) ($)	Materials Currently Stored (not in G) ($)	Work Completed and Materials Stored to Date (H + I) ($)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) ($)
40	Light Pole Relocation	1.00	EA	3,000.00	3,000.00	1.00	3,000.00		3,000.00	100%	
41	8" SDR 35 Gravity Sewer Pipe	650.00	LF	26.90	17,485.00	345.00	9,280.50	-	9,280.50	53%	8,204.50
42	Sanitary Sewer Tie-in, Complete	2.00	EA	460.00	920.00	1.00	460.00		460.00	50%	460.00
43	Concrete Sewer Pipe Anchors	18.00	EA	1,250.00	22,500.00	18.00	22,500.00		22,500.00	100%	
47	Electric Duct Bank	200.00	LF	30.00	7,800.00	50.00	1,500.00		1,500.00	19%	6,300.00
48	Switch Gear Manhole Box Installation	2.00	EA	6,000.00	12,000.00	-	-		-	0%	12,000.00
49	Waterline Tie-in/Hot Tap, Complete	1.00	EA	4,300.00	4,300.00	1.00	4,300.00		4,300.00	100%	
50	8" PVC C-900 DR-14 Waterline	300.00	LF	53.00	15,900.00	50.00	2,650.00		2,650.00	17%	13,250.00
51	8"x8"x8" Waterline Tee w/ Thrust Block	1.00	EA	2,500.00	2,500.00	1.00	2,500.00		2,500.00	100%	
52	8" Water Gate Valve and Cap	1.00	EA	3,000.00	3,000.00	1.00	3,000.00		3,000.00	100%	
53	Fire Hydrant Assembly, Complete	1.00	EA	6,500.00	6,500.00	1.00	6,500.00		6,500.00	100%	-
54	6" Steel Casing	90.00	LF	72.00	6,480.00	30.00	2,160.00		2,160.00	33%	4,320.00
55	16" Steel Casing	30.00	LF	150.00	4,500.00	60.00	9,000.00		9,000.00	200%	(4,500.00)
					-		-		-		-
					-		-		-		-
					-		-		-		-
				Original Contract Totals	$ 2,851,782.70		$ 2,793,543.07	$ -	$ 2,793,543.07	98%	$ 58,239.63

EJCDC C-620 Contractor's Application for Payment
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Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner:	High Tech Corridor Development, LLC	**Owner's Project No.:**	
Engineer:	The Thrasher Group, Inc	**Engineer's Project No.:**	T30-11114
Contractor:	Doss Enterprises, LC	**Contractor's Project No.:**	7000-00223
Project:	White Oaks Phase II A		
Contract:	White Oaks Business Park Phase II A		

Application No.: 010 **Application Period:** From 09/30/23 to 12/31/23 **Application Date:** 12/21/23

A	B	C	D	E	F	G	H	I	J	K	L
		Contract Information				Work Completed					
Bid Item No.	Description	Item Quantity	Units	Unit Price ($)	Value of Bid Item (C X E) ($)	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) ($)	Materials Currently Stored (not in G) ($)	Work Completed and Materials Stored to Date (H + I) ($)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) ($)
	Change Orders										
	20221223 - Revised Qty.'s (Contract sum already accounts for	1.00	LS	(283,898.90)							-
1	Asbestos Pipe Removal, Added Grout to Rip Rap Ditch, Changes	1.00	LS	25,218.50	25,218.50	1.00	25,218.50		25,218.50	100%	-
2	COR009 - Pad 2 Slope Drain Modification	1.00	LS	4,500.00	4,500.00	1.00	4,500.00		4,500.00	100%	-
3	COR010 - Sanitary Re-Work & Standby	1.00	LS	5,900.00	5,900.00	1.00	5,900.00		5,900.00	100%	-
4	COR 011 - Clay Haul to Oakwood Estates	1.00	LS	5,500.00	5,500.00	1.00	5,500.00		5,500.00	100%	-
5	COR 013 - Pad 1 SW Basin Wingwalls	1.00	LS	9,750.00	9,750.00	1.00	9,750.00		9,750.00	100%	-
6	COR 014 - Pad 2 Entrance DI	1.00	LS	5,500.00	5,500.00	1.00	5,500.00		5,500.00	100%	-
7	COR 015 - Topsoil Haul to Oakwood Estates	1.00	LS	8,750.00	8,750.00	1.00	8,750.00		8,750.00	100%	-
8	~~COR 017 - SW Pond Riser~~	-	LS	3,250.00	-	-	-		-		-
9	COR 018 - Add 6" Conc. Pad to wingwalls	1.00	LS	4,000.00	4,000.00	1.00	4,000.00		4,000.00	100%	-
10	COR 020 - Pad 2 Entrance re-grade	1.00	LS	4,250.00	4,250.00	1.00	4,250.00		4,250.00	100%	-
11	COR 005 - WO Blvd. Turn Lane	1.00	LS	122,500.00	122,500.00	1.00	122,500.00		122,500.00	100%	-
12	COR 021 - MH 1-3 Riser Ring	1.00	LS	2,250.00	2,250.00	-	-		-	0%	2,250.00
13	Quantity Balance (Unit Price Work Not Performed or Previously Paid For)	1.00	LS	(58,239.63)	(58,239.63)		-		-	0%	(58,239.63)
					-		-		-		-
					-		-		-		-
					-		-		-		-
					-		-		-		-
				Change Order Totals	$ 139,878.87		$ 195,868.50	$ -	$ 195,868.50	140%	$ (55,989.63)
	Original Contract and Change Orders										
				Project Totals	$ 2,991,661.57		$ 2,989,411.57	$ -	$ 2,989,411.57	100%	$ 2,250.00

EJCDC C-620 Contractor's Application for Payment
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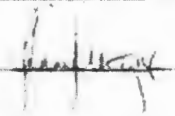
PARTIAL CONDITIONAL WAIVER AND RELEASE OF LIEN

Upon receipt by the undersigned of a check from High Tech Corridor Development, LLC in the sum of Eighty-Seven Thousand Seven Hundred Forty-Seven Dollars and 00/44 ($87,747.44) payable to Doss Enterprises, LC. When the check has been properly endorsed and has been paid by the bank upon which it is drawn, this document shall become effective to release any mechanic's lien, stop notice, or bond right the undersigned has on the job of White Oaks, Phase II A located at White Oaks Boulevard, Bridgeport, WV to the following extent.

This release covers a progress payment for labor, services, equipment or material furnished to High Tech Corridor Development, LLC through December 31, 2023 Pay Application 010 only and does not cover any retention retained before or after the release date; extras furnished before the release date for which payment has not been received; extras or items furnished after the release date. Rights based upon work performed or items furnished under written change order which has been fully executed by the parties prior to the release date are covered by this release unless specifically reserved by the claimant in the release. This release of any mechanic's lien, stop notice, or bond right shall not otherwise affect the contract rights, including rights between parties to the contract based upon recission, abandonment, or breach of the contract or the right of the undersigned to recover equipment, or material was not compensated by the progress payment. Before any recipient of this document relies on it, said party should verify evidence of payment to the undersigned.

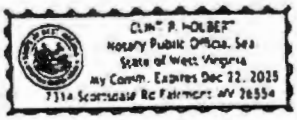
Date: December 21, 2023

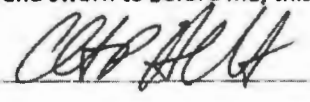
Company: Doss Enterprises, LC

Signature: 

State of: West Virginia
County of: Lewis

Subscribed and sworn to before me, this 21st day of December 2023



Signature: 

Notary Public Name: CLINT P HOLBERT

My Commission Expires: 12/22/2025

9-B

REQUISITION FOR PAYMENT
FROM ADMINISTRATIVE EXPENSE FUND

$20,573,000
The County Commission of Harrison County
Senior Tax Increment Refunding Revenue Bonds
Series 2021 A Tax-Exempt
(Development District No. 3 – White Oaks)

$4,195,000
The County Commission of Harrison County
Subordinate Tax Increment Revenue Bonds
Series 2021 B Taxable
(Development District No. 3 – White Oaks)

REQUISITION FOR PAYMENT NO. 33

The County Commission of Harrison County, a public corporation and governing body of Harrison County, a political subdivision of the State of West Virginia (the "Issuer"), by its duly Authorized Officer, hereby certifies, in connection with this Requisition for Payment from Administrative Expense Fund (the "Requisition") under a Indenture of Trust, dated as of May 25, 2021 (the "Indenture") between the Issuer and United Bank, as bond trustee thereunder, that:

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Indenture.

2. The amount requested to be disbursed by this Requisition: (a) is a portion of the Administrative Expenses as that term is defined in the Indenture, and (b) is an authorized expenditure under Amended Project Plan No. 2 and the Act.

3. The total amount requested to be disbursed pursuant to this Requisition is **$ 150.00.** As set forth in the invoices attached hereto, of the total amount of such disbursement:

(a) $ -0- is to be paid to the Issuer as reimbursement to the Issuer for an invoice or statement previously paid by the Issuer to an entity that is not affiliated with the Issuer; and

(b) **$150.00** is to be paid to a third party payee that is not affiliated with the issuer or on a joint basis to the Issuer and such a third party payee with respect to an expense previously incurred.

In either event, the amount set forth herein is supported by the attached copies of invoices.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its duly Authorized Officer this **7th day of February, 2024.**

THE COUNTY COMMISSION OF HARRISON COUNTY

By: _____
Its President

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

MuniCap, Inc.	Invoice #012024-162	Dated: 01/29/2024	$ 150.00
		Total	**$ 150.00**

INVOICE

MuniCap, Inc.
Columbia, MD 21046
Suite 210

Invoice Date	Invoice #
1/29/2024	012024-162

Balance Due $150.00

Remit check to:

MuniCap, Inc.
8630 M Guilford Road #263
Columbia, MD 21046

or

Wire Instructions:

Our banking info has changed:
Fulton Bank, N.A.
9151 Baltimore National Pike
Ellicott City, MD 21042
(410) 418-8500

ABA Routing No.: 031 301 422
To the account of: MuniCap, Inc.
Account No.: 00 082 362 31

Bill To:

Gina Jones
Director of Grants & Special Proj.
Harrison County Commission
229 South 3rd Street
Clarksburg, WV 26301

Project: Harrison County-WhiteOak Admin 1676

PLEASE DETACH AND RETURN TOP PORTION WITH PAYMENT

Invoice Date 1/29/2024

Invoice # 012024-162

MuniCap, Inc.
Columbia, MD 21046
Suite 210

Project: Harrison County-WhiteOak Admin

Terms	Client #
Net 30	1676

Item	DATE	Description	Hrs	Amount
Sr Assoc (MS)	12/21/2023	Prepare account statements for updating account reconciliation.	0.25	50.00
Sr Assoc (MS)	12/28/2023	Update account reconciliation for November activity.	0.5	100.00

EIN: 03-0461891. Overdue accounts are subject to 1% monthly finance charge.

Total **$150.00**

MS/PK

Billing Inquiries? Call (443) 539-4104

E

8-C

REQUISITION FOR PAYMENT FROM ADMINISTRATIVE EXPENSE FUND

$36,500,000
The County Commission of Harrison County
Special District Excise Tax Revenue and Improvement Bonds,
Series 2019 A
(Charles Pointe Economic Opportunity Development District)

$12,280,000
The County Commission of Harrison County
Subordinate Special District Excise Tax Revenue and Refunding Bonds
Series 2019 B
(Charles Pointe Economic Opportunity Development District)

REQUISITION FOR PAYMENT NO. 80 (02/07/24)

The County Commission of Harrison County, a public corporation and governing body of Harrison County, a political subdivision of the State of West Virginia (the "*Issuer*"), by its Authorized Officer, hereby certifies in connection with this Requisition for Payment from Administrative Expense Fund (the "*Requisition*") pursuant to an Indenture of Trust (the "*Indenture*") for the above captioned bonds (the "*Series 2019 Excise Tax Bonds*"), dated as of August 16, 2019, by and between the Issuer and Wilmington Trust, N.A., as trustee, pursuant to which UMB Bank, N.A., serves as successor trustee (the "*Trustee*"), and agreed to by the Charles Pointe Economic Opportunity Development District Board (the "District Board") and pursuant to a Development Agreement for the Series 2019 Excise Tax Bonds, dated as of August 16, 2019 (the "*Development Agreement*") by and among the Issuer, the District Board, Genesis Partners, Limited Partnership, a West Virginia limited partnership (the "*Developer*") and Charles Pointe Crossing, LLC, a West Virginia limited liability company (the "*Site Developer*") that:

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Indenture and in the Development Agreement.

2. The amount requested to be disbursed by this Requisition: (a) is a portion of the Administrative Expenses authorized for funding under the Indenture and Development Agreement, (b) is an authorized expenditure under the Project Plan and the EODD Act, and (c) such requested expenditures, when combined with previous disbursements from the Administrative Expense Fund during the current Bond Year do not exceed $80,000 in the aggregate for such Bond Year.

3. The total amount requested to be disbursed pursuant to this Requisition is **$785.00.** As set forth in the invoices attached hereto, of the total amount of such disbursement:

(a) **$ -0-** is to be paid to the Issuer, the District Board, the Developer or Site Developer as reimbursement to the Issuer, the District Board, the Developer or Site

Developer for an invoice or statement previously paid by the Issuer, the District Board, the Developer or the Site Developer; and

(b) **$785.00** is to be paid to a third party payee that is not affiliated with the Issuer, the District Board, the Developer or the Site Developer or on a joint basis to the Issuer, the District Board, the Developer or the Site Developer and such a third party payee with respect to an expense previously incurred.

In either event, the amount set forth herein is supported by the attached copies of invoices, statements or proof of payment.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its Authorized Officer this **7th day of February, 2024.**

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Its President

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

MuniCap, Inc.	Invoice #012024-325	Dated: 01/29/2024	$ 785.00
		Total	**$ 785.00**

INVOICE

MuniCap, Inc.
Columbia, MD 21046
Suite 210

Invoice Date	Invoice #
1/29/2024	012024-325

Balance Due $785.00

Remit check to: or **Wire Instructions:**

MuniCap, Inc.
8630 M Guilford Road #263
Columbia, MD 21046

Our banking info has changed:
Fulton Bank, N.A.
9151 Baltimore National Pike
Ellicott City, MD 21042
(410) 418-8500

ABA Routing No.: 031 301 422
To the account of: MuniCap, Inc.
Account No.: 00 082 362 31

Bill To:

Gina Jones
Director of Grants and Special Proj.
Harrison County Commission
229 South 3rd Street
Clarksburg, WV 26301

Project: Charles Pointe 2019 2024

PLEASE DETACH AND RETURN TOP PORTION WITH PAYMENT

MuniCap, Inc.
Columbia, MD 21046
Suite 210

Invoice Date	Invoice #
1/29/2024	012024-325

Project: Charles Pointe 2019

Terms	Client #
Net 30	2024

Item	DATE	Description	Hrs	Amount
Sr Assoc (OO)	12/4/2023	Email follow-up to trustee regarding the outstanding backup.	0.25	50.00
Proj Mgr (SAM)	12/6/2023	Prepare database source file for review.	0.25	53.75
Sr Assoc (OO)	12/8/2023	Follow up email to trustee requesting outstanding backup.	0.25	50.00
Sr Assoc (EA)	12/12/2023	Update excise tax database with November activity.	1	200.00
Sr Assoc (OO)	12/13/2023	Follow up email to trustee requesting outstanding backup.	0.25	50.00
Sr Assoc (MMM)	12/15/2023	Provide follow up regarding management of project tasks and reports in project management software.	0.25	50.00
Exec VP (MD)	12/18/2023	Review October journal entries. Request additional backup.	0.25	68.75
Sr Assoc (MS)	12/19/2023	Prepare account statements for updating account reconciliation.	0.25	50.00
Sr Assoc (OO)	12/20/2023	Prepare November journal entries.	0.5	100.00
Director (JLA)	12/26/2023	Assist with identification and provision of material information related to on-going compliance.	0.5	112.50
		Subtotal Fees:		785.00

EIN: 03-0461891. Overdue accounts are subject to 1% monthly finance charge.

Total **$785.00**

SAM/PK

Billing Inquiries? Call (443) 539-4104

E

8-D

FORM OF REQUISITION
FOR PAYMENT FROM SERIES A
ADMINISTRATIVE EXPENSE FUND

The County Commission of Harrison County
(West Virginia)
Tax Increment Revenue and Refunding Bonds
(Charles Pointe Project No. 2- North Land Bay Improvements)
Series 2008 A

To: UMB Bank
120 South Sixth Street Suite 1400
Minneapolis, MN 55402

REQUISITION FOR PAYMENT NO. (02/07/24)

THE COUNTY COMMISSION OF HARRISON COUNTY (the "Issuer"), by its duly Authorized Representatives, hereby certifies, in connection with this Requisition for Payment from Series A Administrative Expense Fund (the "Requisition") under a Development Agreement for the above captioned bonds (the "Series 2008 A Bonds"), dated March 5, 2008 (the "Development Agreement") between the Issuer and the Developer, that:

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Development Agreement or the Indenture of Trust for the Series 2008 A Bonds, dated March 5, 2008 as supplemented and amended (the "Series 2008 A Trust Indenture") between the Issuer and UMB Bank as substitute trustee under the Series 2008 A Trust Indenture.

2. The amount requested to be transferred from the Revenue Fund to the Series A Administrative Expense Fund is necessary to pay Administrative Expenses incurred during the preceding six month period.

3. The amount requested to be disbursed from the Series A Administrative Expense Fund by this Requisition: (a) is a portion of the Administrative Expenses authorized for funding under the Series 2008 A Trust Indenture and Development Agreement, and (b) is an authorized expenditure under the Project Plan and the Act.

4. The total amount requested to be transferred from the Revenue Fund to the Series A Administrative Expense Fund pursuant to this Requisition is **$1,933.83**

5. The total amount requested to be disbursed from the Series A Administrative Expense Fund pursuant to this Requisition is **$1,933.83** As set forth in the invoices attached hereto, of the total amount of such disbursement:

(a) $ -0- is to be paid to the Developer as reimbursement to the Developer for an invoice or statement previously paid by the Developer to an entity that is not affiliated with the Developer; and

(b) **$1,933.83** is to be paid to a third party payee that is not affiliated with the Developer or on a joint basis to the Developer and such a third party payee with respect to an expense previously incurred.

In either event, the amount set forth herein is supported by the attached copies of invoices or statements.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its duly Authorized Representative this **7th day of February, 2024.**

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Its President

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

MuniCap, Inc.	Invoice #012024-106	Dated: 01/29/2024	$ 427.50
UMB Bank	Invoice #968160	Dated: 01/17/2024	$1,506.33
	Total		**$ 1,933.83**

INVOICE

MuniCap, Inc.
Columbia, MD 21046
Suite 210

Invoice Date	Invoice #
1/29/2024	012024-106

Balance Due $427.50

Remit check to: or **Wire Instructions:**

MuniCap, Inc.
8630 M Guilford Road #263
Columbia, MD 21046

Our banking info has changed:
Fulton Bank, N.A.
9151 Baltimore National Pike
Ellicott City, MD 21042
(410) 418-8500

ABA Routing No.: 031 301 422
To the account of: MuniCap, Inc.
Account No.: 00 082 362 31

Bill To:

The County Commission of Harrison County
ATTN: Susan Thomas, President
229 South 3rd Street
Clarksburg, WV 26301

Project: Charles Pointe Series 2008 1394

PLEASE DETACH AND RETURN TOP PORTION WITH PAYMENT

Invoice Date 1/29/2024

Invoice # 012024-106

MuniCap, Inc.
Columbia, MD 21046
Suite 210

Project: Charles Pointe Series 2008

Terms	Client #
Net 30	1394

Item	DATE	Description	Hrs	Amount
Proj Mgr (SAM)	12/1/2023	Review collections confirmation from the county.	0.25	53.75
Proj Mgr (SAM)	12/4/2023	Update collections report with source information received and provide for review.	0.5	107.50
Proj Mgr (SAM)	12/6/2023	Review collections information received.	0.25	53.75
Sr Assoc (MMM)	12/15/2023	Provide follow up regarding management of project tasks and reports in project management software.	0.25	50.00
Sr Assoc (MS)	12/19/2023	Prepare account statements for updating account reconciliation.	0.25	50.00
Director (JLA)	12/26/2023	Assist with identification and provision of material information related to on-going compliance.	0.5	112.50
		Subtotal Fees:		427.50

EIN: 03-0461891. Overdue accounts are subject to 1% monthly finance charge.

Total **$427.50**

SAM/PK

Billing Inquiries? Call (443) 539-4104

E

UMB Bank, N.A.
P O Box 414589
Kansas City, MO 64141-4589

Invoice 968160

Invoice Date:	**January 17, 2024**
Account Number:	**141961.1**
Administrator:	**Teri Donofrio**
Phone Number:	**(612) 337-7005**
Email:	**Teresa.Donofrio@umb.com**

County Commission of Harrison Cnty
President
301 West Main St
Clarksburg, WV 26301

Billing Period: **December 1, 2023 through December 31, 2023**

Prior Balance:	$4,411.99
Payments Received as of January 9, 2024	$ 0.00
Adjustments	$ 0.00
Outstanding Balance:	$4,411.99
Current Billing Period:	
Current Period Fees	$1,506.33
Total Fees Due	$5,918.32

Remittance Stub
Billing Period 12/01/2023 - 12/31/2023

Account Number:	141961.1
Invoice Number:	968160
Remit Balance	$5,918.32

Payment Due Upon Receipt

County Commission of Harrison Cnty
President
301 West Main St
Clarksburg, WV 26301

☐ Check Enclosed $_____

Mail Payments To:
UMB Bank, N.A.
Attn: Trust Fees Department
P O Box 414589
Kansas City, MO 64141-4589

WIRE PAYMENT INSTRUCTIONS:

UMB Bank, N.A. Kansas City, Missouri	
ABA No.	101 000 695
SWIFT BIC/Code	UMKCUS44
BNF Account	98 0000 6823
BNF Name	Trust
Reference	968160
Attention	Fee Processing

UMB

UMB Bank, N.A.
P O Box 414589
Kansas City, MO 64141-4589

Invoice 968160

Account Detail
Charles Pointe Project 2008AB

Account Number: 141961.1

Administrative Fees

Administration Fee	$458.33
Administrative Fees Total	**$458.33**

Transaction Fees

Volume Based

Security Location	Transaction Type	Security Type	Volume	Rate	Fees	Adjustment to Min/Max	Location Total
	Default Specialist		0.80	710.00	568.00		
	Default Administration Fees		0.75	640.00	480.00		1,048.00
Volume Based Total:			**1.55**				**1,048.00**
Transaction Fees Total							**$1,048.00**

Account Total **$1,506.33**

UMB

UMB Bank, N.A.
P O Box 414589
Kansas City, MO 64141-4589

Invoice **968160**

Statement of Receivables

Reflects Only Those Payments Received And Applied As of January 9, 2024

Invoice Number	Invoice Date	Bill Period	Amount Receivable	Aged
~~945223~~	~~April 17, 2023~~	~~March 1, 2023 to March 31, 2023~~	~~902.33~~	~~267 days~~
962337	November 17, 2023	October 1, 2023 to October 31, 2023	1,062.33	53 days
965630	December 20, 2023	November 1, 2023 to November 30, 2023	2,447.33	20 days
	Total Balance Due		**4,411.99**	

12

Harrison County Solid Waste Authority
PO Box 1396
Clarksburg, West Virginia 26302-1396
373 Wonder Bar Road
Phone (304) 326-0086 Fax (304) 326-0084

Board Members
Michael Grunau, Chairman
Don Wikert, Vice-Chairman
Orpha Swiger, Member
Gary Kincade, Member
Elaine Lucente, Member
Richard Barnett, Executive Director

February 1, 2024

Harrison County Commission
Susan Thomas, President
Harrison County Courthouse
Clarksburg WV 26301

Dear Commissioner Thomas:

Regarding the term of the appointee to the Harrison County Solid Waste Authority, please accept this letter as an official request to re-appoint Gary Kincade to the Harrison County Solid Waste Authority.

Gary was originally appointed to the Board in 2015 and has served the Harrison County Solid Waste Authority faithfully since that time. Gary's willingness to work cooperatively, attention to detail and his knowledge and dedication to the details presented to the Solid Waste Authority has made Harrison County one of the best in the state of West Virginia.

It is for the above reason(s), and by unanimous decision at the January 24, 2024 Board meeting, that on behalf of the Harrison County Solid Waste Authority Board Members, we would recommend and request that Gary Kincade be reappointed to another term on the Harrison County Solid Waste Authority.

Respectfully Submitted,

Richard Barnett, Executive Director
Harrison County Solid Waste Authority

Website - www.harrisoncountysolidwaste.com
rbarnett@clarks.twcbc.com

A-1

United States of America

State of West Virginia **County of Harrison, ss:**

Clerk's Fiduciary Report

Estate from Wednesday, January 24, 2024, through Tuesday, January 30, 2024

The County Commission of Harrison County this day proceeded to examine the report of the Clerk of the Commission of the Fiduciary and Probate matters had before his during the vacation of the Commission, and it appearing to the Commission that all of the proceedings had therefore ordered that the said report and matters thereto contained be and the same is hereby ratified and confirmed. Said report is in words and figures as follows, to-wit:

On, Wednesday, January 24, 2024, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **JOAN TURNER**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

DARREN MAURO, who was named in the last will and testament of **JOAN TURNER**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

The last will and testament of **BRIDGET DELORES HINES SNYDER**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

MARY E SNYDER, who was named in the last will and testament of **BRIDGET DELORES HINES SNYDER**, deceased, as CO EXECUTRIX thereof, qualified as such. No bond was required.
THOMAS E SNYDER, who was named in the last will and testament of **BRIDGET DELORES HINES SNYDER**, deceased, as CO EXECUTOR thereof, qualified as such. No bond was required.

The last will and testament of **PHYLLIS A BROWN**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

BETH A HARRISON, who was named in the last will and testament of **PHYLLIS A BROWN**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

A duly certified copy of the last will and testament of **BETTY RAE WIEFORD**, deceased, late a resident of PRESTON, WEST VIRGINIA, was admitted to record.

On, Thursday, January 25, 2024, the following matters were disposed of in the presence of the Clerk:

The said estate of **MARTIN KEITH WINDON**, deceased was referred to **JAMES A VARNER**, a FIDUCIARY COMMISSIONER for the Harrison County, for settlement thereof.

A duly exemplified copy of the last will and testament of **THOMAS JEROME STAFFORD II**, deceased, late a resident of LEXINGTON, SOUTH CAROLINA, was admitted to record.

On, Friday, January 26, 2024, the following matters were disposed of in the presence of the Clerk:

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **ROBERT ASHLEY SHELTON** was appointed and qualified as ADMINISTRATOR of the estate of **WILLIAM HOWARD SHELTON**, deceased. Bond was 71,000.00.

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **LACEY GREGORY** was appointed and qualified as ADMINISTRATRIX of the estate of **THOMAS LEROY GREGORY**, deceased. No bond was required.

A duly copy of the last will and testament of **WILLIAM R HALL**, deceased, late a resident of LEWIS, WEST VIRGINIA, was admitted to record.

A duly certified copy of the last will and testament of **FLORENCE VIRGINIA FERRARO**, deceased, late a resident of MONONGALIA, WEST VIRGINIA, was admitted to record.

A duly certified copy of the last will and testament of **RUTH JOHNSON**, deceased, late a resident of MARION, WEST VIRGINIA, was admitted to record.

On, Monday, January 29, 2024, the following matters were disposed of in the presence of the Clerk:

The said estate of **WILLIAM FORD RIFFLE**, deceased was referred to **ROBERT L GREER**, a FIDUCIARY COMMISSIONER for the Harrison County, for settlement thereof.

The last will and testament of **CAROL JO AREHART**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

DONALD ALLEN SNYDER, who was named in the last will and testament of **CAROL JO AREHART**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

The last will and testament of **COLLEEN BETH COUGHLIN**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

CASIE ELIZABETH BLAKE COUGHLIN JUSTICE, who was named in the last will and testament of **COLLEEN BETH COUGHLIN**, deceased, as ADMINISTRATRIX CTA DBN thereof, qualified as such. Bond was 521,000.00.

The last will and testament of **FOREST G PERINE**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

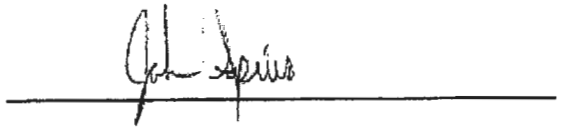
BETH ANN WILMOTH, who was named in the last will and testament of **FOREST G PERINE**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

On, Tuesday, January 30, 2024, the following matters were disposed of in the presence of the Clerk:

The said estate of **NANCY STRALEY**, deceased was referred to **JAMES A VARNER**, a FIDUCIARY COMMISSIONER for the Harrison County, for settlement thereof.

The last will and testament of **EDNA LEONA FLINT**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

DEBORAH LYNN FLINT WRIGHT, who was named in the last will and testament of **EDNA LEONA FLINT**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.



John R Spires
Clerk of the Harrison County Commission

Wednesday, February 7, 2024

Confirmed

Harrison County
John R Spires, Clerk
Instrument 202400000510
01/10/2024 @ 10:47:27 AM
FIDUCIARY ORDER Bk 1228
Book 1228 @ Page 1077
Pages Recorded 1

ORDER CLOSING THE ESTATE OF VIRGINIA JUANITA HITT

1. On July 9, 2019, the estate of Virginia Juanita Hitt was opened, and Charlene Vance was appointed as Executrix of the Estate.

2. On September 19, 2019, the executrix filed an appraisement of the estate listing probate and non-probate items of the estate.

3. On July 30, 2021, the executrix filed a Report of Receipts, Disbursements and Distribution detailing all debts and credits of the estate from her tenure as executrix.

4. On October 10, 2021, Mr. William Hitt, one of the beneficiaries of the estate filed an objection to the final settlement and the estate was referred to me for settlement thereof.

5. Since the objection was filed, Ms. Charlene Vance has supplied numerous financial documents as requested by Mr. Hitt for his review. Ms. Vance has supplied documents as far back as legally available to obtain for Mr. Hitt's review.

6. Numerous phone calls have been made to Mr. Hitt to resolve his concerns and unanswered questions regarding the estate of Virginia Juanita Hitt.

7. I have discussed the matter with Mr. Hitt and scheduled a follow-up call wherein I got only a recorder. I left a message to contact me. At no time has he presented evidence to warrant delay of estate closure.

1228 PG 1077

THEREFORE, it is resolved that after providing the above described documentation as requested, it serves no purpose in keeping the estate open any further, I hereby direct and order that the Estate of Virginia Juanita Hitt be closed by processing the settlement that was placed on file on July 30, 2021 and a copy of this order be given to all interested parties by the County Clerk's Office.

James A. Varner Sr

JAMES A. VARNER, SR,
Fiduciary Commissioner

United States of America

State of West Virginia

County of Harrison, ss:

ESTATE OF VIRGINIA JUANITA HITT, DECEASED

Date of Death:

Report of Receipts, Disbursements and Distribution; Affidavit

filed by **CHARLENE ELLEN HITT VANCE, EXECUTRIX** of the estate of VIRGINIA JUANITA HITT, as provided by Chapter 44, Article 2, Section 1(b), of the Code of West Virginia, as amended.

RECEIPTS: *(Monies/Income; Proceeds from Sale of Real and/or Personal Property; Interest; Refunds; Advances, Etc.)*

Date Received:	Source:	Amount:
7-2-20	SELL OF Lift Chair	200-
5-14-20	Refund Stonewall Hospital	33.28
9-25-19	Royalties Dominion TRANSFERED TO Children	151.37
9-17-19	Royaltres Amerikan Energy TRANSFERED TO CHILDREN	28.68
8-1-19 - 7-1-21	DIVIDENDS AT+T Stock	193.60
	TOTAL RECEIPTS:	606.93

DISBURSEMENTS: *(Paid from Estate Monies/Receipts listed above)*

Date Paid:	Payable to:	Amount:
6-10-19	Lightburn Diner Funeral Dinner	539.33
6-13-19	Byard Pharmacy Final Payment	37.23
7-2-20	Kiddy Monument - Engraving	185.50
9-24-19	Lewis County Taxes	44.41
7-9-19	Filing Fees - Harrison County	54.00
3-2-20	CR Hart - Taxes	135.00
2-28-20 5-30-20	James Turner - Attorney	1095.00
8-13-20 9-17-20 11-9-20	Bob Greer - Attorney	1043.00
7-1-19 -	First Class Storage (to Date)	1680.00
	TOTAL DISBURSEMENTS:	4813.44

DISTRIBUTION:

CHARLENE ELLEN HITT VANCE 13 WHITEMAN STREET, CLARKSBURG, WV 26301	DAUGHTER	8 Shares AT&T
WILLIAM DENVER HITT 134 BOULDER DRIVE, LINCOLNTON, NC 28092	SON	8 Shares AT&T
ROBERT DOYLE HITT 126 COMMONWEALTH DRIVE, LINCOLNTON, NC 28092-8587	SON	8 Shares AT&T

TOTAL DISTRIBUTION: 24 Shares AT&T

AFFIDAVIT:

Charlene Ellen Hitt Vance 7-21-21

Date

CHARLENE ELLEN HITT VANCE, EXECUTRIX
13 WHITEMAN STREET
CLARKSBURG WV 26301

STATE OF WV,

COUNTY OF Harrison, to-wit:

Before the undersigned authority, authorized by law to administer oaths in cases of this character, this day personally appeared CHARLENE ELLEN HITT VANCE, EXECUTRIX of the Estate of VIRGINIA JUANITA HITT deceased, who being by me first duly sworn, did depose and say:

That the foregoing Report, dated the 27th day of July, 2021, is a true and correct Report of all Receipts, Disbursements and Distributions made by me as Executor/rix through the 27th day of July, 2021.

The foregoing instrument was acknowledged before me this 27 day of July, 2021.

My Commission expires: 10/23/2025. Britney Moore

Notary Public

OFFICIAL SEAL
STATE OF WEST VIRGINIA
NOTARY PUBLIC
Britney Moore
105 Oakwood Dr. Shinnston, WV 26431
My Commission Expires October 23, 2025

United States of America

State of West Virginia **County of Harrison, ss:**

Report of Receipts, Disbursements and Distribution; Affidavit Notice

This day CHARLENE ELLEN HITT VANCE reported to the Court a Report of Receipts, Disbursements and Distribution; Affidavit for the estate of VIRGINIA JUANITA HITT, which Report of Receipts, Disbursements and Distribution; Affidavit was filed in the office of the Clerk of the Harrison County Commission on the 30th day of July, 2021 and said estate was presented to this Court on the _____ day of _____, _____, further it appearing to the Court that more than (10) days have lapsed since the date the report was filed with the Clerk of the Harrison County Commission and no objections being made thereto and no errors appearing upon the face thereof and none appearing to the Court and the Court being satisfied that all requirements of the statute in regard to such settlement have been complied with, same being deemed correct and ordered to be recorded and filed.

I, John R Spires, Clerk of the Harrison County Commission, do certify that the aforesaid Report of Receipts, Disbursements and Distribution; Affidavit, was this day admitted to record therein.

Given under my hand on this the _____ day of _____, _____.

John R Spires
Clerk of the Harrison County Commission

B-2

IN THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA:

RICHARD E. DRUMMOND, EXECUTOR/ADMINSTRATOR OF THE ESTATE OF ELLEN L. RANDOLPH	REPORT OF CLAIMS AND WAIVER OF FINAL SETTLEMENT

TO THE HONORABLE COUNTY COMMISSION OF HARRISON COUNTY, WV:

Pursuant to Chapter 44, Article 2, Section 29, of the Code of West Virginia, the following is a Waiver of Final Settlement of Richard E. Drummond, Executor/Administrator, and all known heirs and distributes of the estate of Ellen L. Randolph, deceased, as presented to and received and approved by James A. Varner, Sr., Fiduciary Commissioner of Harrison County, West Virginia to whom this case was referred, as in such cases made and provided by law:

GIVEN under my hand this 22nd day of Jan 2024.

James A. Varner

Fiduciary Commissioner

United States of America

State of West Virginia *County of Harrison, ss:*

Affidavit and Waiver of Final Settlement

I,RICHARD E DRUMMOND, personal representative(s) in the estate of ELLEN L RANDOLPH after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

RICHARD E DRUMMOND Richard E Drummond (L.S.)
EXECUTOR

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 23 day of October, 2023

My Commission expires: March 31, 2027 Betty Byrd
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Betty Byrd
Harrison County Clerk's Office
229 South 3rd Street
Clarksburg, WV 26301
My Commission Expires March 31, 2027

RICHARD E DRUMMOND Richard E Drummond (L.S.)
NEPHEW

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 23 day of October, 2023

My Commission expires: March 31, 2027 Betty Byrd
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Betty Byrd
Harrison County Clerk's Office
229 South 3rd Street
Clarksburg, WV 26301
My Commission Expires March 31, 2027

Item 2

United States of America

State of West Virginia

County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I,RICHARD E DRUMMOND, personal representative(s) in the estate of ELLEN L RANDOLPH after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

✓ 5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

TIMOTHY E RANDOLPH Timothy E. Randolph (L.S.)
NEPHEW

STATE OF Pennsylvania COUNTY OF Westmoreland

The foregoing instrument was acknowledged before me this 3rd day of November, 2013.

My Commission expires: June 11, 2024 Margaret A Testa

Notary Public

Commonwealth of Pennsylvania - Notary Seal
Margaret A. Testa, Notary Public
Westmoreland County
My commission expires June 11, 2024
Commission number 1165619
Member, Pennsylvania Association of Notaries

Item 2

United States of America

State of West Virginia

County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I,RICHARD E DRUMMOND, personal representative(s) in the estate of ELLEN L RANDOLPH after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

✓ 5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

DOROTHY DRUMMOND WALLIN — Dorothy Drummond Wallin (L.S.)
NIECE

STATE OF Tennessee
COUNTY OF Monroe

The foregoing instrument was acknowledged before me this 31st day of October, 2023.

My Commission expires: March, 29th 2025

Notary Public

JULIA ANNE BONHAM
STATE OF TENNESSEE NOTARY PUBLIC
MONROE COUNTY

Item 2

United States of America

State of West Virginia

County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I,RICHARD E DRUMMOND, personal representative(s) in the estate of ELLEN L RANDOLPH after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

THOMAS R DRUMMOND Thom Drumm (L.S.)
NEPHEW

STATE OF WV COUNTY OF Cabell

The foregoing instrument was acknowledged before me this 11 day of Nov, 2023.

My Commission expires: 18 Aug 2026 Carl Hamlin

Notary Public

Official Seal
Notary Public, State of West Virginia
Carl Hamlin
Cabell County Library
455 9th Street
Huntington, WV 25701
My Commission Expires August 18, 2026

ITem 2

United States of America

State of West Virginia

County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I,RICHARD E DRUMMOND, personal representative(s) in the estate of ELLEN L RANDOLPH afte being first duly swo·n do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

✓ 5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

EDWARD N DRUMMOND (L.S.)
NEPHEW

STATE OF Massachusetts COUNTY OF Norfolk

The foregoing instrument was acknowledged before me this 27 day of October, 2023.

My Commission expires: 3/3/2028

Notary Public

KERRY PICKERING
Notary Public
Commonwealth of Massachusetts
My Commission Expires
March 3, 2028

Item 2

United States of America

State of West Virginia

County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I,RICHARD E DRUMMOND, personal representative(s) in the estate of ELLEN L RANDOLPH a

being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

✓ 5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

JANET E KREHER (KRECHER) Janet E. Kreher (L.S.)
NIECE

STATE OF KY COUNTY OF Lewis

The foregoing instrument was acknowledged before me this 25th day of October, 2023.

My Commission expires: June 22, 2026 Justin W. Hensley
Notary Public

Justin W. Hensley
Notary Public, ID KYNP53991
State at Large, Kentucky
My Commission Expires on 6/22/26

Item 2

United States of America

State of West Virginia

County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I,RICHARD E DRUMMOND, personal representative(s) in the estate of ELLEN L RANDOLPH aft being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

✓ 5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

ROBERT A HAYES — R.A. Hayes 11/27/23 (L.S.)
NIECE

STATE OF Maryland COUNTY OF Dorchester

The foregoing instrument was acknowledged before me this 27 day of November, 2023.

My Commission expires: 9/16/27

BARRY HURLEY
Notary Public - Maryland
Dorchester County
My Commission Expires
September 16, 2027

Notary Public

Item 2

United States of America

State of West Virginia

County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I,RICHARD E DRUMMOND, personal representative(s) in the estate of ELLEN L RANDOLPH after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

✓ 5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled

JILL ANN HAYES Jill Ann Hayes (L.S.)
NIECE

STATE OF Maryland COUNTY OF Montgomery

The foregoing instrument was acknowledged before me this 3rd day of November, 2023.

My Commission expires: 10.29.2024 Bruce Schwartz
Notary Public

Item 2

United States of America

State of West Virginia

County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I,RICHARD E DRUMMOND, personal representative(s) in the estate of ELLEN L RANDOLPH after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

✓ 5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

CAROL MARIE HAYES — Carol Hayes (L.S.)
NIECE

STATE OF Maryland COUNTY OF Montgomery

The foregoing instrument was acknowledged before me this 31st day of October, 2023.

My Commission expires: 1/10/27 Pamela J Oles

Notary Public

Item 2

United States of America

State of West Virginia

County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I,RICHARD E DRUMMOND, personal representative(s) in the estate of ELLEN L RANDOLPH after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

✓ 5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

JAMES E RUNYON James E Runyon (L.S.)
NEPHEW

STATE OF West Virginia COUNTY OF Wood

The foregoing instrument was acknowledged before me this 25 day of October, 2023

My Commission expires: March 29, 2025 Jacqueline R Hileman
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Jacqueline R. Hileman
6788 Arvilla Rd.
Friendly, WV 26146
My Commission Expires March 29, 2025

Item 2

United States of America

State of West Virginia

County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I,RICHARD E DRUMMOND, personal representative(s) in the estate of ELLEN L RANDOLPH after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

✓ 5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

BARBARA FINNEY Barbara Finney (L.S.)
NIECE

STATE OF Michigan COUNTY OF Oakland

The foregoing instrument was acknowledged before me this 31 day of October, 2023.

My Commission expires: 11-23-28

Notary Public

JENNIFER M GRIFFIN
NOTARY PUBLIC - STATE OF MICHIGAN
COUNTY OF OAKLAND
My Commission Expires Nov. 23, 2028
Acting in the County of Oakland

United States of America

State of West Virginia **County of Harrison, ss:**

Affidavit and Waiver of Final Settlement Notice

This day RICHARD E DRUMMOND reported to the Court a Affidavit and Waiver of Final Settlement for the estate of ELLEN L RANDOLPH, which Affidavit and Waiver of Final Settlement was filed in the office of the Clerk of the Harrison County Commission on the 23rd day of January, 2024 and said estate was published in The Clarksburg Exponent-Telegram on the 4th day of October 2023 and was presented to this Court on the _____ day of _____, _____, further it appearing to the Court that more than (10) days have lapsed since the date the report was filed with the Clerk of the Harrison County Commission and no objections being made thereto and no errors appearing upon the face thereof and none appearing to the Court and the Court being satisfied that all requirements of the statute in regard to such settlement have been complied with, same being deemed correct and ordered to be recorded and filed. The said Fiduciary is hereby relieved of further duties, the surety on his/her bond is hereby released therefore, the estate is considered closed.

I, John R Spires, Clerk of the Harrison County Commission, do certify that the aforesaid Affidavit and Waiver of Final Settlement, together with the Publishers Certificate's was this day admitted to record therein.

Given under my hand on this the _____ day of _____, _____.

John R Spires
Clerk of the Harrison County Commission

B-3

IN THE COUNTY COMMISSIONER OF HARRISON COUNTY, WEST VIRGINIA

ELIZABETH LYNNET SHAHAN, ADMINISTRATOR
OF THE ESTATE

OF REPORT OF CLAIMS AND WAIVER OF FINAL SETTLEMENT

HARRY LEWIS WISEMAN, DECEASED

TO THE HONORABLE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA:

In compliance with *West Virginia Code §44-2-29,* as amended, a **Waiver of Final Settlement** was filed by the Administrator of the above-referred estate, which said Waiver was executed by all beneficiaries of said estate, whereupon your Commissioner proceeded to prepare this Report with the Waiver of Final Settlement attached hereto.

Your Commissioner certifies that this estate was referred to him on the 14th day of August, 2023, and that, subsequent to said date, the Clerk of the County Commission of Harrison County, West Virginia, did appoint the 5th day of November, 2023, as the time and place for the presentation of claims against this estate; that said Clerk's office gave notice thereof to the creditors and beneficiaries of this estate by publication in The Exponent-Telegram on the 6th and 13th days of September, 2023, the time so fixed being according to law; and that at the end of business hours on the 5th day of November 2023, the claims period was formally closed, at which time no proofs of claim had been timely filed with said Clerk's office or your Commissioner against this estate.

Your Commissioner certifies that the name of Elizabeth Lynnet Shahan, Administrator of the estate of Harry Lewis Wiseman, deceased, was included in a list of fiduciaries, whose accounts

were before your Commissioner for settlement, and said list was published once on the 5th day of January, 2024, in *The Exponent-Telegram* as required by *West Virginia Code §44-4-9*, as amended.

Whereupon your Commissioner proceeded to make and file this Report, in the manner and form as prescribed by law, and the foregoing constitutes the findings of your Commissioner and the Report of Claims and Waiver of Final Settlement, in lieu of a settlement of the accounts of said Administrator. Your Commissioner further reports that notice of the completion of this Report was given to all parties interested, or their attorneys, and the Report was held in his office for ten (10) days for the examination of any persons interested and the filing of exceptions, if any; and that ten (10) days having elapsed since said notice was given, as required by *West Virginia Code §44-4-15*, as amended, and no exceptions thereto having been filed, the same is respectfully offered for confirmation.

Given under my hand this 8th day of January, 2024.

Robert L. Greer
Fiduciary Commissioner

United States of America

State of West Virginia **County of Harrison, ss:**

Affidavit and Waiver of Final Settlement

I,ELIZABETH LYNNET SHAHAN, personal representative(s) in the estate of HARRY LEWIS WISEMAN after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

ELIZABETH LYNNET SHAHAN _____ (L.S.)
EXECUTRIX

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 21st day of December, 2023.

My Commission expires: February 2, 2025 _____
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
D. Andrew McMunn
Steele McMunn, PLLC
347 Washington Avenue
Clarksburg, WV 26301
My Commission Expires February 02, 2025

ELIZABETH LYNNET SHAHAN _____ (L.S.)
DAUGHTER

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 21st day of December, 2023.

My Commission expires: February 2, 2025 _____
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
D. Andrew McMunn
Steele McMunn, PLLC
347 Washington Avenue
Clarksburg, WV 26301
My Commission Expires February 02, 2025

JOSEPH BOYD WISEMAN _____ (L.S.)
SON

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 21st day of December, 2023.

My Commission expires: February 2, 2025 _____
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
D. Andrew McMunn
Steele McMunn, PLLC
347 Washington Avenue
Clarksburg, WV 26301
My Commission Expires February 02, 2025

HARRY LEWIS WISEMAN II _____ (L.S.)
SON

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 21st day of December, 2023.

My Commission expires: February 2, 2025 _____

Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
D. Andrew McMunn
Steele McMunn, PLLC
347 Washington Avenue
Clarksburg, WV 26301
My Commission Expires February 02, 2025

HARRY L WISEMAN TESTAMENTARY TRUST _____ (L.S.)
BENEFICIARY

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 21st day of December, 2023.

My Commission expires: February 2, 2025 _____

Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
D. Andrew McMunn
Steele McMunn, PLLC
347 Washington Avenue
Clarksburg, WV 26301
My Commission Expires February 02, 2025

Please note for dates of death July 13, 2001 or after, any beneficiaries who are to received a bequest of cash or personal property are not required to sign.

State of West Virginia, County of Harrison, to-wit:

I, John R Spires, Clerk of the Harrison County Commission, do hereby certify that the foregoing writing was this day examined and confirmed by said Commission, there having been no exceptions or objections filed thereto.

Given under my hand this _____ day of _____, _____.

_____ By _____

John R Spires
Clerk of the Harrison County Commission

Casey Blake
Deputy Clerk

B-4

IN THE COUNTY COMMISSIONER OF HARRISON COUNTY, WEST VIRGINIA

Harrison County
John R Spires, Clerk
Instrument 202300026344
12/26/2023 @ 02:46:39 PM
COMMISSION SETTLEMENT
Pages Recorded 6
Recording Cost $ 13.00

MARTIN WILLIAMS, ADMINISTRATOR
OF THE ESTATE

OF REPORT OF CLAIMS AND WAIVER OF FINAL SETTLEMENT

JERRY LEE WILLIAMS., DECEASED

TO THE HONORABLE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA:

In compliance with *West Virginia Code §44-2-29,* as amended, a **Waiver of Final Settlement** was filed by the Administrator of the above-referred estate, which said Waiver was executed by all beneficiaries of said estate, whereupon your Commissioner proceeded to prepare this Report with the Waiver of Final Settlement attached hereto.

Your Commissioner certifies that this estate was referred to him on the 14th day of April, 2023, and that, subsequent to said date, the Clerk of the County Commission of Harrison County, West Virginia, did appoint the 1st day of January, 2023, as the time and place for the presentation of claims against this estate; that said Clerk's office gave notice thereof to the creditors and beneficiaries of this estate by publication in The Exponent-Telegram on the 2nd and 9th days of November, 2022, the time so fixed being according to law; and that at the end of business hours on the 1st day of January, 2023, the claims period was formally closed, at which time no proofs of claim had been timely filed with said Clerk's office or your Commissioner against this estate.

Your Commissioner certifies that the name of Martin Williams, Administrator of the estate of Jerry Lee Williams, deceased, was included in a list of fiduciaries, whose accounts were before your Commissioner for settlement, and said list was published once on the 19th day of December, 2023, in *The Exponent-Telegram* as required by *West Virginia Code §44-4-9,* as amended.

Whereupon your Commissioner proceeded to make and file this Report, in the manner and form as prescribed by law, and the foregoing constitutes the findings of your Commissioner and the Report of Claims and Waiver of Final Settlement, in lieu of a settlement of the accounts of said Administrator. Your Commissioner further reports that notice of the completion of this Report was given to all parties interested, or their attorneys, and the Report was held in his office for ten (10) days for the examination of any persons interested and the filing of exceptions, if any; and that ten (10) days having elapsed since said notice was given, as required by *West Virginia Code §44-4-15*, as amended, and no exceptions thereto having been filed, the same is respectfully offered for confirmation.

Given under my hand this 21st day of December, 2023.

Robert L. Greer
Fiduciary Commissioner

United States of America

State of West Virginia *County of Harrison, ss:*

ESTATE OF JERRY LEE WILLIAMS, DECEASED

Date of Death:

Report of Receipts, Disbursements and Distribution;
Affidavit

filed by **MARTIN WILLIAMS, ADMINISTRATOR** of the estate of JERRY LEE WILLIAMS, as provided by Chapter 44, Article 2, Section 1(b), of the Code of West Virginia, as amended.

RECEIPTS: *(Monies/Income; Proceeds from Sale of Real and/or Personal Property; Interest; Refunds; Advances, Etc.)*

Date Received:	Source:	Amount:
9-13-22	Jerry Williams personal funds to estate account	9,065.77
10/25/23	ScrapIt - sold junk vehicles	868.00
11/28/23	Martin Williams - purchased truck/trailer at appraised value	701.00
	TOTAL RECEIPTS:	$ 10,634.77

DISBURSEMENTS: *(Paid from Estate Monies/Receipts listed above)*

Date Paid:	Payable to:	Amount:
8/10/23	Harrison County - 2023 taxes	21.80
8/10/23	Barbour County - 2023 taxes	144.18
10/23/23	Greer Law - fiduciary fees	332.00
12/31/22 - 11/30/23	Wesbanco - maintenance fees	60.00
12/1/23	Nuttall Legal - final invoice	885.00
12/1/23	Harrison County - record disclaimers	60.00
12/1/23	Martin Williams - reimburse - paid estate bills	2,988.13
12/1/23	Martin Williams - labor/fuel - hauling junk cars	300.00
12/1/23	Wesbanco - certified check fee - $6 x 5	30.00
12/1/23	Wesbanco - distribution by certified check	5,775.06 (see next page)
12/1/23	USPS - priority mailing for distribution checks 4 x 19.65	38.60
	TOTAL DISBURSEMENTS:	10,634.77

12/1/23

DISTRIBUTION:

MARTIN WILLIAMS	BROTHER	$1,925.03
ROBIN GOODMAN	SISTER	$1,925.02
LISA WILLIAMS	SISTER	Disclaimed
MICHELLE WILLIAMS	SISTER	Disclaimed
MELISSA CHANDLER	SISTER	Disclaimed
JUSTIN E CHANDLER	NEPHEW	Disclaimed
JOSHUA B CHANDLER	NEPHEW	Disclaimed
ANISA CHANDLER	NIECE	$641.67
DANIELLE CHANDLER	NIECE	$641.67
KELLI CHANDLER	NIECE	$641.67
	TOTAL DISTRIBUTION:	$5,775.06

AFFIDAVIT:

Martin R Williams ADM 12-1-23

MARTIN WILLIAMS, ADMINISTRATOR — Date

STATE OF WEST VIRGINIA

COUNTY OF UPSHUR, to-wit:

Before the undersigned authority, authorized by law to administer oaths in cases of this character, this day personally appeared MARTIN WILLIAMS, ADMINISTRATOR of the Estate of JERRY LEE WILLIAMS deceased, who being by me first duly sworn, did depose and say:

That the foregoing Report, dated the 1st day of December, 2023, is a true and correct Report of all Receipts, Disbursements and Distributions made by me as Administrator ~~via~~ through the 1st day of December, 2023.

The foregoing instrument was acknowledged before me this 1st day of December, 2023.

My Commission expires: Nov. 23, 2025. Darla J. Riffle

Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Darla J Riffle
92 Hidden Valley Dr
Crawford, WV 26343
My Commission Expires November 23, 2025

United States of America

State of West Virginia **County of Harrison, ss:**

Report of Receipts, Disbursements and Distribution; Affidavit Notice

This day MARTIN WILLIAMS reported to the Court a Report of Receipts, Disbursements and Distribution; Affidavit for the estate of JERRY LEE WILLIAMS, which Report of Receipts, Disbursements and Distribution; Affidavit was filed in the office of the Clerk of the Harrison County Commission on the 26th day of December, 2023 and said estate was presented to this Court on the _____ day of _____, _____, further it appearing to the Court that more than (10) days have lapsed since the date the report was filed with the Clerk of the Harrison County Commission and no objections being made thereto and no errors appearing upon the face thereof and none appearing to the Court and the Court being satisfied that all requirements of the statute in regard to such settlement have been complied with, same being deemed correct and ordered to be recorded and filed.

I, John R Spires, Clerk of the Harrison County Commission, do certify that the aforesaid Report of Receipts, Disbursements and Distribution; Affidavit, was this day admitted to record therein.

Given under my hand on this the _____ day of _____, _____.

John R Spires
Clerk of the Harrison County Commission

B-5

IN THE COUNTY COMMISSIONER OF HARRISON COUNTY, WEST VIRGINIA

JUDITH A. CARLISLE, ADMINISTRATOR
OF THE ESTATE

OF REPORT OF CLAIMS AND WAIVER OF FINAL SETTLEMENT

JAMES THOMAS LAZENBY., DECEASED

TO THE HONORABLE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA:

In compliance with *West Virginia Code §44-2-29,* as amended, a **Waiver of Final Settlement** was filed by the Administrator of the above-referred estate, which said Waiver was executed by all beneficiaries of said estate, whereupon your Commissioner proceeded to prepare this Report with the Waiver of Final Settlement attached hereto.

Your Commissioner certifies that this estate was referred to him on the 11th day of October, 2023, and that, subsequent to said date, the Clerk of the County Commission of Harrison County, West Virginia, did appoint the 9th day of January, 2024, as the time and place for the presentation of claims against this estate; that said Clerk's office gave notice thereof to the creditors and beneficiaries of this estate by publication in The Exponent-Telegram on the 8th and 15th days of November, 2023, the time so fixed being according to law; and that at the end of business hours on the 9th day of January, 2024, the claims period was formally closed, at which time no proofs of claim had been timely filed with said Clerk's office or your Commissioner against this estate.

Your Commissioner certifies that the name of Judith A. Carlisle, Administrator of the estate of James Thomas Lazenby, deceased, was included in a list of fiduciaries, whose accounts were before your Commissioner for settlement, and said list was published once on the 12th day of January, 2024, in *The Exponent-Telegram* as required by *West Virginia Code §44-4-9,* as amended.

Whereupon your Commissioner proceeded to make and file this Report, in the manner and form as prescribed by law, and the foregoing constitutes the findings of your Commissioner and the Report of Claims and Waiver of Final Settlement, in lieu of a settlement of the accounts of said Administrator. Your Commissioner further reports that notice of the completion of this Report was given to all parties interested, or their attorneys, and the Report was held in his office for ten (10) days for the examination of any persons interested and the filing of exceptions, if any; and that ten (10) days having elapsed since said notice was given, as required by *West Virginia Code §44-4-15*, as amended, and no exceptions thereto having been filed, the same is respectfully offered for confirmation.

Given under my hand this 16th day of January 2024.

Robert L. Greer
Fiduciary Commissioner

United States of America

State of West Virginia **County of Harrison, ss:**

Affidavit and Waiver of Final Settlement

I,JUDITH A CARLISLE, personal representative(s) in the estate of JAMES THOMAS LAZENBY after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

JUDITH A CARLISLE Judith A. Carlisle (L.S.)
ADMINISTRATRIX

STATE OF NJ COUNTY OF Ocean

The foregoing instrument was acknowledged before me this 27 day of December, 2023

My Commission expires: 11-15-26 _____
Notary Public

MARTA LINDOV NOTARY PUBLIC NEW JERSEY No. 50048311 My Comm. Exp. 11-15-2026

JUDITH A CARLISLE Judith A. Carlisle (L.S.)
SISTER

STATE OF NJ COUNTY OF Ocean

The foregoing instrument was acknowledged before me this 27 day of December 2023

My Commission expires: 11-15-26 _____
Notary Public

MARTA LINDOV NOTARY PUBLIC NEW JERSEY No. 50048311 My Comm. Exp. 11-15-2026

PAUL GURLEY _____ (L.S.)
BROTHER

STATE OF West Virginia COUNTY OF Upshur

The foregoing instrument was acknowledged before me this 2nd day of January, 2024.

My Commission expires: October 16, 2024 Elizabeth Stark
Notary Public

ELIZABETH STARK
Notary Public Official Seal
State of West Virginia
My Comm. Expires Oct 16, 2024
Chase
32 E Main St Buckhannon WV 26201

Please note for dates of death July 13, 2001 or after, any heirs who are to received a bequest of cash or personal property are <u>not</u> required to sign.

State of West Virginia, County of Harrison, to-wit:

I, John R Spires, Clerk of the Harrison County Commission, do hereby certify that the foregoing writing was this day examined and confirmed by said Commission, there having been no exceptions or objections filed thereto.

Given under my hand this _____day of _____, _____.

_____ By _____

John R Spires
Clerk of the Harrison County Commission

Casey Blake
Deputy Clerk

B-6

IN THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA

KENNETH LEE DAVIS,
EXECUTOR OF THE ESTATE

OF /// **REPORT OF CLAIMS**
AND
WAIVER OF FINAL SETTLEMENT

MARVIN LEE ASHCRAFT, DECEASED

TO THE HONORABLE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA:

The report of Norman T. Farley, Fiduciary Commissioner for Harrison County, West Virginia, and Waiver of Final Settlement of the **Estate of Marvin Lee Ashcraft,** deceased.

Your Commissioner who has before him the Waiver of Settlement which is duly signed and notarized by the personal representative and all heirs, beneficiaries and distributees of the **Estate of Marvin Lee Ashcraft,** deceased, as provided in Chapter 44, Article 2, Section 29 of the West Virginia Code, as amended, respectfully reports:

That said estate was referred to Norman T. Farley, Fiduciary Commissioner, on **August 10, 2023;** that your Commissioner approved the appraisement of said estate and caused the same to be recorded in the Office of this Commission, and a copy was forwarded to the Tax Commissioner for West Virginia; and,

That pursuant to Article 2, Chapter 44 of the West Virginia Code as amended, the **3rd day of December, 2023**, was appointed by your Commissioner as the day to receive on or before that date proofs of claim against said estate at his law office located at 917 W. Main Street, Bridgeport, West Virginia, 26330, and notice was given thereof to the creditors and beneficiaries of the estate by publishing notice in the manner and form prescribed by law in the Clarksburg Exponent-Telegram, a newspaper published and of general circulation in Harrison County, West Virginia, once each week for two successive weeks, said publication having been made on the **4th and 11th days of October, 2023**; and,

That there were no contingent or unliquidated claims or claims not matured against said estate that were presented to or proven before your Commissioner, and that no necessity exists to reserve any funds in the hands of the personal representative to meet the same; and;

That your Commissioner has concluded the hearing and thereafter said personal representative submitted the attached Waiver of Settlement duly executed by the personal representative and all heirs, beneficiaries and distributees of the **Estate of Marvin Lee Ashcraft,** deceased, as provided in Chapter 44, Article 2, Section 29 of the West Virginia Code as amended; and

Your Commissioner further reports that the name of the personal representative was included in a list of all fiduciaries whose accounts were then before him for settlement, which list was prepared by him and caused by him to be published once a week for two successive weeks, as required by law, said publication having been made on the **3rd and 10th days of January, 2024,** in the Clarksburg Exponent-Telegram, a newspaper published and of general circulation in Harrison County, West Virginia, and upon completion of said publication your Commissioner proceeded to make this final report for the settlement of the accounts of said personal representative.

This Report and attached Waiver of Settlement, filed herewith and expressly made a part hereof, may be filed as the final report of **Kenneth Lee Davis, Executor of the Estate of Marvin Lee Ashcraft, deceased.**

GIVEN under my hand this 25th day of January, 2024.

Norman T. Farley, Fiduciary Commissioner
Harrison County, West Virginia

United States of America

State of West Virginia **County of Harrison, ss:**

Affidavit and Waiver of Final Settlement

I,KENNETH LEE DAVIS, personal representative(s) in the estate of MARVIN LEE ASHCRAFT after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

KENNETH LEE DAVIS Kenneth Lee Davis (L.S.)
EXECUTOR

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 12 day of December 2023

My Commission expires: March 31, 2027 Betty Byrd
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Betty Byrd
Harrison County Clerk's Office
229 South 3rd Street
Clarksburg, WV 26301
My Commission Expires March 31, 2027

KENNETH LEE DAVIS Kenneth Lee Davis (L.S.)
NEPHEW

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 12 day of December 2023

My Commission expires: March 31, 2027 Betty Byrd
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Betty Byrd
Harrison County Clerk's Office
229 South 3rd Street
Clarksburg, WV 26301
My Commission Expires March 31, 2027

RUBY JOANN FLETCHER _____ (L.S.)
SISTER-IN-LAW

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____
Notary Public

GEORGE M DAVIS George M Davis (L.S.)
NEPHEW

STATE OF WV COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 12 day of December, 2023.

My Commission expires: 2/6/28 Kimberly A Bassett
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Kimberly A Bassett
69 Pinewood Lane, Clarksburg, WV 26301
My Commission Expires February 06, 2028

DAVID L DAVIS 12/14/23 (L.S.)
NEPHEW

STATE OF W.VA. COUNTY OF HARRISON

The foregoing instrument was acknowledged before me this 14 day of December, 2023.

My Commission expires: 10/20/2025
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
JULIA M. TODD
610 EAST MAIN STREET
CLARKSBURG, WV 26301
My Comm. Expires October 20, 2025

Please note for dates of death July 13, 2001 or after, any beneficiaries who are to received a bequest of cash or personal property are not required to sign.

State of West Virginia, County of Harrison, to-wit:

I, John R Spires, Clerk of the Harrison County Commission, do hereby certify that the foregoing writing was this day examined and confirmed by said Commission, there having been no exceptions or objections filed thereto.

Given under my hand this _____ day of _____, _____.

John R Spires
Clerk of the Harrison County Commission

By _____
Betty Cochran
Deputy Clerk

B-7

IN THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA

ROBERT G. MATHENY, SHERIFF,
ADMINISTRATOR, C.T.A. OF THE ESTATE

OF /// **REPORT OF CLAIMS**
AND
FINAL SETTLEMENT

SALVATORE P. CLEMENTE, JR.,
DECEASED

TO THE HONORABLE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA:

The report of Norman T. Farley, Fiduciary Commissioner for Harrison County, West Virginia, and Waiver of Final Settlement of the **Estate of Salvatore P. Clemente, Jr.,** deceased.

Your Commissioner who has before him the Waiver of Settlement which is duly signed and notarized by the personal representative and all heirs, beneficiaries and distributees of the **Estate of Salvatore P. Clemente, Jr.,** deceased, as provided in Chapter 44, Article 2, Section 29 of the West Virginia Code, as amended, respectfully reports:

That said estate was referred to Norman T. Farley, Fiduciary Commissioner, on **September 29, 2017;** that your Commissioner approved the appraisement of said estate and caused the same to be recorded in the Office of this Commission, and a copy was forwarded to the Tax Commissioner for West Virginia; and,

That pursuant to Article 2, Chapter 44 of the West Virginia Code as amended, the **14th day of June, 2017**, was appointed by your Commissioner as the day to receive on or before that date proofs of claim against said estate at his law office located at 917 W. Main Street, Bridgeport, West Virginia, 26330, and notice was given thereof to the creditors and beneficiaries of the estate by publishing notice in the manner and form prescribed by law in the Clarksburg Exponent-Telegram, a newspaper published and of general circulation in Harrison County, West Virginia, once each week for two successive weeks, said publication having been made on the **5th and 12th days of April, 2017;** and,

That there were no contingent or unliquidated claims or claims not matured against said estate that were presented to or proven before your Commissioner, and that no necessity exists to reserve any funds in the hands of the personal representative to meet the same; and;

That your Commissioner has concluded the hearing and thereafter said personal representative submitted the attached Waiver of Settlement duly executed by the personal representative and all heirs, beneficiaries and distributees of the **Estate of Salvatore P. Clemente, Jr.**, deceased, as provided in Chapter 44, Article 2, Section 29 of the West Virginia Code as amended; and

Your Commissioner further reports that the name of the personal representative was included in a list of all fiduciaries whose accounts were then before him for settlement, which list was prepared by him and caused by him to be published once a week for two successive weeks, as required by law, said publication having been made on the **3rd and 10th days of January, 2024,** in the Clarksburg Exponent-Telegram, a newspaper published and of general circulation in Harrison County, West Virginia, and upon completion of said publication your Commissioner proceeded to make this final report for the settlement of the accounts of said personal representative.

This Report and attached Waiver of Settlement, filed herewith and expressly made a part hereof, may be filed as the final report of **Robert G. Matheny, Sheriff, Administrator, c.t.a. of the Estate of Salvatore P. Clemente, Jr., deceased.**

GIVEN under my hand this **25th** day of January, 2024.

Norman T. Farley, Fiduciary Commissioner
Harrison County, West Virginia

United States of America

State of West Virginia

County of Harrison, ss:

ESTATE OF: Salvatore P. Clemente Jr. DECEASED

Social Security No: Date of Death:

Report of Receipts, Disbursements and Distribution; Affidavit

filed by Robert G. Matheny Sheriff of the estate of Salvatore P. Clemente,
as provided by Chapter 44, Article 2, Section 1(b), of the Code of West Virginia, as amended.

RECEIPTS: *(Monies/Income; Proceeds from Sale of Real and/or Personal Property; Interest; Refunds; Advances, Etc.)*

Date Received:	Source:	Amount:
01/10/2019	Rent 300.00 09/18/2019 Rent 300.00 05/13/2020 Rent	$ 300.00
02/01/2019	Rent 300.00 09/25/2019 Rent 200.00 06/4/2020 Rent	$ 300.00
03/06/2019	Rent 300.00 09/25/2019 Rent 242.79 07/13/2020 Rent	$ 300.00
04/02/2019	Rent 300.00 10/15/2019 Rent 300.00 08/07/2020 Rent	$ 300.00
05/03/2019	Rent 300.00 10/22/2019 Rent 200.00 09/03/2020	$ 300.00
05/30/2019	bank direct refund 44.77 11/05/2019 Rent 300.00	
06/03/2019	Rent 300.00 12/04/2019 Rent 300.00 10/08/2020 Rent	$ 300.00
06/24/2019	Rent 300.00 01/06/2020 Rent 300.00 11/12/2020 Rent	$ 300.00
07/02/2019	Rent 300.00 02/03/2020 Rent 300.00 01/07/2021 Rent	$ 300.00
08/05/2019	Rent 300.00 03/05/2020 Rent 300.00 02/01/2021 Rent	$ 300.00

TOTAL RECEIPTS: see attached

DISBURSEMENTS: *(Paid from Estate Monies/Receipts listed above)*

Date Paid:	Payable to:	Amount:
11/14/2019	Susan Thomas County Clerk	$ 11.00
04/302019	Sheriff & Treasurer Taxes	$ 3,017.02
06/28/2019	Mon Power 1207 nth (Mason)	$ 110.99
06/28/2019	Clarksburg Water Board 1207 nth (Mason)	$ 113.18
05/20/2020	Sheriff & Treasurer Taxes	$ 1,911.84
08/30/2020	DMV Lost Titles	$ 30.00
02/04/2021	Hillbilly Truck Repair (Tow Bill)	$ 67.78
03/12/2021	Telegram Ad For Car	$ 31.52
04/08/2021	Sheriff Of Harrison County (Commission)	$ 564.28

TOTAL DISBURSEMENTS: see attached

Additional (Monies/Income; Proceeds from Sale of Real and/or Personal Property; Interest; Refunds; Advances, Ect)

Date Received	Source	Amount
03/05/2021	Sell of 79 Lincoln	$1752.00
03/08/2021	Rent	$300.00
04/01/2021	Rent	$300.00

TOTAL- $10925.56

Additional (Paid from Estate Monies/Receipts listed above)

Date Received	Source	Amount
04/08/2021	West & Jones (Mr. Turner)	$2012.25
04/08/2021	John Spires County Clerk	$11.00
04/08/2021	Sheriff of Harrison County (Real Estate Taxes)	$2904.64

Total- $10785.50

DISTRIBUTION:

Name	Relationship	Amount
Elizabeth Sampson	Daughter	1.00
Salvatore A. Clemente	Son	1.00
Antoinette M. Clemente Kojsza	Daughter	
Jan M. Carlson Clemente	Daughter	
Annette M. Clemente	Daughter	
Mark A. Clemente	Son	1.00
Immaculate Conception Roma		136.06
		Total: $ 140.06

TOTAL DISTRIBUTION: _____

AFFIDAVIT:

Robert G. Matthey, sheriff 11/15/2023
Executor/Executrix Date

Administrator/Administratrix Date

Co-Executor/Co-Executrix Date

Co-Administrator/Co-Administratrix Date

STATE OF WEST VIRGINIA,

COUNTY OF HARRISON, to-wit:

Before the undersigned authority, authorized by law to administer oaths in cases of this character, this day personally appeared Robert G Matthey, Sheriff of the Estate of Salvatore Clemente deceased, who being by me first duly sworn, did depose and say:

That the foregoing Report, dated the 15 day of November 2023, is a true and correct Report of all Receipts, Disbursements and Distributions made by me as Executor/rix or Administrator/rix through the 15 day of November, 2023.

The foregoing instrument was acknowledged before me this 15 day of November 2023

My Commission expires: February 10, 2024 Joni P Childers
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Joni P Childers
301 W Main Street
Clarksburg, WV 26301
My Commission Expires February 10, 2024

Estate:
Receipts/Disbursements

United States of America

State of West Virginia **County of Harrison, ss:**

Affidavit and Waiver of Final Settlement Notice

This day ROBERT G MATHENY, SHERIFF reported to the Court a Affidavit and Waiver of Final Settlement for the estate of SALVATORE P CLEMENTE , JR.., which Affidavit and Waiver of Final Settlement was filed in the office of the Clerk of the Harrison County Commission on the 24th day of January, 2024 and said estate was published in The Clarksburg Exponent-Telegram on the 4th day of October 2023 and was presented to this Court on the _____ day of _____, _____, further it appearing to the Court that more than (10) days have lapsed since the date the report was filed with the Clerk of the Harrison County Commission and no objections being made thereto and no errors appearing upon the face thereof and none appearing to the Court and the Court being satisfied that all requirements of the statute in regard to such settlement have been complied with, same being deemed correct and ordered to be recorded and filed. The said Fiduciary is hereby relieved of further duties, the surety on his/her bond is hereby released therefore, the estate is considered closed.

I, John R Spires, Clerk of the Harrison County Commission, do certify that the aforesaid Affidavit and Waiver of Final Settlement, together with the Publishers Certificate's was this day admitted to record therein.

Given under my hand on this the _____ day of _____, _____.

John R Spires

SettlementNoticeHarrison

Form **990**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 07/01/22 , and ending 06/30/23

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

C Name of organization: NUTTER FORT VOLUNTEER FIRE DEP

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 1415 BUCHANNON PIKE

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: NUTTER FORT WV 26301

D Employer identification number:

E Telephone number:

G Gross receipts$ 364,349

F Name and address of principal officer:
NATALIE HADDIX
1415 BUCKHANNON PIKE
NUTTER FORT WV 26301

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

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

J Website: WWW.NUTTERFORTFIRE.COM

H(c) Group exemption number:

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

L Year of formation: 1945

M State of legal domicile: WV

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
VOLUNTEER FIRE FIGHTING SERVICE

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	11
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
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

Client Copy

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	203,614	100,265
9 Program service revenue (Part VIII, line 2g)		0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	54	72
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-2,588	59,021
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	201,080	159,358

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	240,970	233,130
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	240,970	233,130
19 Revenue less expenses. Subtract line 18 from line 12	-39,890	-73,772

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	166,217	92,445
21 Total liabilities (Part X, line 26)	0	0
22 Net assets or fund balances. Subtract line 21 from line 20	166,217	92,445

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: NATALIE HADDIX PRESIDENT

Date:

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: ZACHARY D. DOBBINS	Preparer's signature: ZACHARY D. DOBBINS	Date: 11/27/23	Check ☐ if self-employed	PTIN: P01214233

Firm's name: BENNETT & DOBBINS PLLC — Firm's EIN:

Firm's address: 317 CLEVELAND AVE FAIRMONT, WV 26554-1604 — Phone no. 304-366-4295

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:

OUR MISSION IS TO PROTECT THE CITIZENS WE SERVE FROM HARM, EDUCATE TO REDUCE THREATS AGAINST LIFE AND PROPERTY, AND TRAIN TO INCREASE SKILL AND KNOWLEDGE, WHILE SHOWING PRIDE, DEDICATION, COURAGE AND RESPECT.

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 $ 233,130 including grants of$) (Revenue $)

NUTTER FORT VOLUNTEER FIRE DEPARTMENT IS LOCATED IN CENTRAL HARRISON COUNTY, MINUTES AWAY FROM DOWNTOWN CLARKSBURG & BRIDGEPORT. WE SERVE AN AREA OF 88 SQ MILES COVERING A PORTION OF I-79, US RT 20 AND US RT 87 THROUGH THE COMMUNITIES OF NUTTER FORT, QUIET DELL, CENTER BRANCH, ROMINI MILL, AND BISETOWN. WE PROVIDE MUTUAL AID TO ALL HARRISON COUNTY FIRE DEPARTMENTS AN AGENCIES. OUR MISSION IS TO PROTECT THE CITIZENS FROM HARM EDUCATE AND REDUCE THREATS TO LIFE AND PROPERTY, DEVELOP, TRAIN AND INCREASE KNOWLEDGE AND SKILL.

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

N/A

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

N/A

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

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

4e Total program service expenses 233,130

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		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*	23		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*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		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*	26		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*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		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*	32		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*	33		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*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
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*	36		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*	37		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.	38		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	16		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	16		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
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		
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		
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		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**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 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, 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 X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	11		
	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	11		
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?	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?	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.			
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.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

TREASURER 1415 BUCKHANNON PIKE

NUTTER FORT WV 26301 304-622-7713

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See 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) FRANK FERRARI	2.00									
BOARD MEMBER	0.00	X						0	0	0
(2) TAYLOR KEITH	2.00									
BOARD MEMBER	0.00	X						0	0	0
(3) WADE KEITH	2.00									
BOARD MEMBER	0.00	X						0	0	0
(4) STEVEN RICHARD	2.00									
BOARD MEMBER	0.00	X						0	0	0
(5) JEREMY HADDIX	2.00									
CHIEF	0.00			X				0	0	0
(6) NATALIE HADDIX	2.00									
PRESIDENT	0.00			X				0	0	0
(7) REZIN HUDKINS	2.00									
VICE PRESIDENT	0.00			X				0	0	0
(8) KEVIN KIMBLE	2.00									
TREASURER	0.00			X				0	0	0
(9) HEATHER RICHARD	2.00									
SECRETARY	0.00			X				0	0	0
(10) BRIAN RICHARDS	2.00									
ASSISTANT CHIEF	0.00			X				0	0	0
(11) NATHAN ROHRBOU	2.00									
DEPUTY CHIEF	0.00			X				0	0	0

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			
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	95,265				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	5,000				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a–1f			100,265			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			72	72		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales exps.	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	244,627				
	b Less: direct expenses	8b	204,991				
	c Net income or (loss) from fundraising events			39,636			
	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 RESPONSE FEES			15,357	15,357		
	b OTHER REVENUES			2,218	2,218		
	c VENDING			1,810	1,810		
	d All other revenue						
	e **Total.** Add lines 11a–11d			19,385			
	12 **Total revenue.** See instructions			159,358	19,457	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				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	1,020	1,020		
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.)	2,000	2,000		
12 Advertising and promotion				
13 Office expenses	895	895		
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
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 11g expenses on Schedule O.)				
a FIRE EXPENSES	106,614	106,614		
b TRUCK PAYMENTS	95,232	95,232		
c BENEFITS FOR MEMBERS	22,763	22,763		
d MAINTENANCE	3,322	3,322		
e All other expenses	1,284	1,284		
25 **Total functional expenses.** Add lines 1 through 24e	233,130	233,130	0	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 Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	166,217	1	92,445
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	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			
	b	Less: accumulated depreciation — 10b		10c	
	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)	166,217	16	92,445
Liabilities	17	Accounts payable and accrued expenses		17	
	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		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	0	26	0
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		27	
	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	166,217	31	92,445
	32	Total net assets or fund balances	166,217	32	92,445
	33	Total liabilities and net assets/fund balances	166,217	33	92,445

Part XI Reconciliation of Net Assets

Check 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	159,358
2	Total expenses (must equal Part IX, column (A), line 25)	2	233,130
3	Revenue less expenses. Subtract line 2 from line 1	3	-73,772
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	166,217
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	92,445

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other_____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
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		

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

2022

Open to Public Inspection

Name of the organization

NUTTER FORT VOLUNTEER FIRE DEP

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 331/3% 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	83,378	297,611	103,372	203,614	100,265	788,240
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	155					155
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	83,533	297,611	103,372	203,614	100,265	788,395
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)						
6 **Public support.** Subtract line 5 from line 4						788,395

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	83,533	297,611	103,372	203,614	100,265	788,395
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		45	45	54	72	216
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						788,611
12 Gross receipts from related activities, etc. (see instructions)					12	467,985

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 2022 (line 6, column (f) divided by line 11, column (f))	14	99.97%
15	Public support percentage from 2021 Schedule A, Part II, line 14	15	99.98%

16a **33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on 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.*	1		
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).*	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.*	3a		
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.*	3b		
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.*	3c		
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.*	4a		
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.*	4b		
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.*	4c		
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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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.***	6		
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).*	7		
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).*	8		
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.***	9a		
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.***	9b		
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.***	9c		
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.*	10a		
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.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ 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).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

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

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

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

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 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

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.)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Name of the organization

NUTTER FORT VOLUNTEER FIRE DEP

Employer identification number

--

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ .....

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
NUTTER FORT VOLUNTEER FIRE DEP

Employer identification number

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	WV STATE TREASURER'S OFFICE 1900 KANAWHA BLVD E #145 CHARLESTON WV 25305	$ 59,657	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	HARRISON COUNTY SHERIFF & TREASURER 301 W. MAIN STREET CLARKSBURG WV 26301	$ 30,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	CSX TRANSPORTATION INC 500 WATER STREET JACKSONVILLE FL 32202	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

NUTTER FORT VOLUNTEER FIRE DEP

Employer identification number

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
- b ☐ Internet and email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported mc than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events w gross receipts greater than $5,000.

		(a) Event #1 GUN BASH (event type)	(b) Event #2 FUND DRIVE (event type)	(c) Other events None (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	236,302	8,325		244,627
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	236,302	8,325		244,627
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	203,621	1,370		204,991
	10 Direct expense summary. Add lines 4 through 9 in column (d)				204,991
	11 Net income summary. Subtract line 10 from line 3, column (d)				39,636

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ and the amount of gaming revenue retained by the third party $

c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information.

Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O (Form 990)

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 the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

NUTTER FORT VOLUNTEER FIRE DEP

Employer identification number

Form 990, Part VI, Line 2 - Related Party Information Among Officers

NATLIE HADDIX

PRESIDENT

MARRIED

JEREMY HADDIX

CHIEF

Form 990, Part VI, Line 6 - Classes of Members or Stockholders

THE ORGANIZATION CONSISTS OF MEMBERS. MEMBERS INCLUDE THE BOARD AND VOLUNTEERS.

Form 990, Part VI, Line 7a - Election of Members and Their Rights

BOARD MEMBERS VOTE TO ELECT NEW BOARD MEMBERS AS NEEDED. THE BOARD VOTES T DETERMINE BOARD OFFICERS.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

No review was or will be conducted.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

AS A COMPONENT UNIT OF THE TOWN OF NUTTER FORT, FINANCIAL STATEMENTS ARE AVAILABLE TO BE VIEWED.

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
GRANT WRITING	$ 2,000	$ 2,000	$	$
Total	$ 2,000	$ 2,000	$ 0	$ 0

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
DUES AND SUBSCRIPTIONS	$ 784	$ 784	$	$
LICENSES & PERMITS	500	500		
Total	$ 1,284	$ 1,284	$ 0	$ 0

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
OTHER CONTRIBUTIONS	$ 5,608
WV STATE TREASURER'S OFFICE	
Cash Contribution	59,657
HARRISON COUNTY SHERIFF & TREASURER	
Cash Contribution	30,000
CSX TRANSPORTATION INC	
Cash Contribution	5,000
Total	$ 100,265

Schedule A, Part II, Line 12 - Current year

Description	Amount
Taxable Interest on Savings and Temporary Cash Investments	$ 72
REIMBURSED EXPENSES	
VENDING	1,810
OTHER REVENUES	2,218
RESPONSE FEES	15,357
GUN BASH	236,302
FUND DRIVE	8,325
Total	$ 264,084

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS e-*file* Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning 7/01, 2022, and ending 6/30, 20 23

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2022

Name of filer

NUTTER FORT VOLUNTEER FIRE DEP

EIN or SSN

Name and title of officer or person subject to tax NATALIE HADDIX
PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	b	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b 159,358
2a	**Form 990-EZ** check here	[ ]	b	**Total revenue,** if any (Form 990-EZ, line 9)	2b
3a	**Form 1120-POL** check here	[ ]	b	**Total tax** (Form 1120-POL, line 22)	3b
4a	**Form 990-PF** check here	[ ]	b	**Tax based on investment income** (Form 990-PF, Part V, line 5)	4b
5a	**Form 8868** check here	[ ]	b	**Balance due** (Form 8868, line 3c)	5b
6a	**Form 990-T** check here	[ ]	b	**Total tax** (Form 990-T, Part III, line 4)	6b
7a	**Form 4720** check here	[ ]	b	**Total tax** (Form 4720, Part III, line 1)	7b
8a	**Form 5227** check here	[ ]	b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b
9a	**Form 5330** check here	[ ]	b	**Tax due** (Form 5330, Part II, line 19)	9b
10a	**Form 8038-CP** check here	[ ]	b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize BENNETT & DOBBINS PLLC to enter my PIN 10069 as my signature
ERO firm name
Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 11/27/23

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **********

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ZACHARY D. DOBBINS Date 11/27/23

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

C-2

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EXTENDED TO NOVEMBER 15, 2023

Form 990 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.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning and ending

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

C Name of organization: LOST CREEK FIRE COMPANY

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): P.O. BOX 94

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: LOST CREEK, WV 26385

F Name and address of principal officer: KEITH LINGER
PO BOX 375, LOST CREEK, WV 26385

D Employer identification number: 55-0687356

E Telephone number: 304-745-4004

G Gross receipts $: 95,555.

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

H(c) Group exemption number

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

J Website: N/A

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

L Year of formation: 1946

M State of legal domicile: WV

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: FIREFIGHTING AND MEDICAL STABILIZATION 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)	8
	4	Number of independent voting members of the governing body (Part VI, line 1b)	8
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	0
	6	Total number of volunteers (estimate if necessary)	25
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	93,637.	92,687.
	9	Program service revenue (Part VIII, line 2g)	250.	200.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	34.	2,011.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	27.	94.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	93,948.	94,992.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	56,353.	83,809.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	56,353.	83,809.
	19	Revenue less expenses. Subtract line 18 from line 12	37,595.	11,183.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	136,180.	135,931.
	21	Total liabilities (Part X, line 26)	79,535.	68,103.
	22	Net assets or fund balances. Subtract line 21 from line 20	56,645.	67,828.

Part II Signature Block

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

Sign Here

Signature of officer — Date

KEITH LINGER, TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
THEODORE A. LOPEZ	THEODORE A. LOPEZ	07/24/23	☐	P00247850

Firm's name: BAKER TILLY US, LLP — Firm's EIN: 39-0859910

Firm's address: PO BOX 908, BRIDGEPORT, WV 26330 — Phone no. 304.624.5471

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

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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:
PRESERVATION OF LIFE AND PROPERTY BY FIREFIGHTING, MEDICAL STABILIZATION, HELP WITH VEHICULAR AND HAZARDOUS MATERIALS ACCIDENTS, FLOODING, FALLEN TREES, AND OTHER COMMUNITY SERVICE ACTIVITIES.

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 $ 80,472. including grants of $ _____) (Revenue $ 2,231.)
THE FIRE DEPARTMENT RESPONDED TO EMERGENCY CALLS COVERING ANYTHING FROM A STRUCTURE FIRE TO AN AUTOMOBILE ACCIDENT TO EMERGENCY MEDICAL FIRST RESPONDER DUTY. THE FIRE DEPARTMENT IS ALSO ACTIVE IN PROMOTING FIRE SAFETY.

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 80,472.

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Part IV Checklist of Required Schedules

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

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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*	22		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*	23		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*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		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*	26		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*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		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*	32		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*	33		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*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
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*	36		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*	37		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	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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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 0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
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		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**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		

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Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	8		
	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	8		
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?	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?	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.			
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 WV

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.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

KEITH LINGER - 304-745-4004

PO BOX 94, LOST CREEK, WV 26385

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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) BILL MCNEMAR	5.00									
ASST. CHIEF/VP				X				0.	0.	0.
(2) JIM LINGER	10.00									
PRESIDENT				X				0.	0.	0.
(3) WALTER KNIGHT	10.00									
BOD/CHIEF				X				0.	0.	0.
(4) RALPH BRADBERRY	1.00									
BOD		X						0.	0.	0.
(5) KEITH LINGER	10.00									
DEP CHIEF/SECRETARY/TREASU				X				0.	0.	0.
(6) WORTHY HALL	1.00									
BOD		X						0.	0.	0.
(7) NATHAN DAVIS	1.00									
BOD		X						0.	0.	0.
(8) ORVILLE LAKE	1.00									
BOD		X						0.	0.	0.

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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 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			
1b Subtotal								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	0.	0.

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

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		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
NONE		

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

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Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	56,857.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	35,830.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h Total. Add lines 1a-1f			92,687.			
Program Service Revenue		Business Code					
	2a WATER HAULING	480000		200.	200.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			200.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			74.			74.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a		2,500.			
	b Less: cost or other basis and sales expenses	7b		563.			
	c Gain or (loss)	7c		1,937.			
	d Net gain or (loss)				1,937.	1,937.	
	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 MISCELLAENOUS INCOME	900099		94.	94.		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			94.			
	12 Total revenue. See instructions			94,992.	2,231.	0.	74.

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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				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	1,550.		1,550.	
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 Sch O.)				
12 Advertising and promotion				
13 Office expenses	1,787.		1,787.	
14 Information technology				
15 Royalties				
16 Occupancy	5,560.	5,560.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	2,293.	2,293.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	15,570.	15,570.		
23 Insurance	17,245.	17,245.		
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 SMALL EQUIP & SUPPLIES	16,498.	16,498.		
b TRUCK OPERATING EXPENSE	10,192.	10,192.		
c REPAIRS & MAINTENANCE	4,932.	4,932.		
d FUEL	3,928.	3,928.		
e All other expenses	4,254.	4,254.		
25 **Total functional expenses.** Add lines 1 through 24e	83,809.	80,472.	3,337.	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)				

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Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	32,608.	1	28,575.
	2	Savings and temporary cash investments	64,875.	2	30,497.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	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: 993,078.			
	b	Less: accumulated depreciation — 10b: 916,219.	38,697.	10c	76,859.
	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)	136,180.	16	135,931.
Liabilities	17	Accounts payable and accrued expenses		17	
	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	79,535.	23	68,103.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	79,535.	26	68,103.
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	56,645.	27	67,828.
	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	56,645.	32	67,828.
	33	Total liabilities and net assets/fund balances	136,180.	33	135,931.

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Part XI Reconciliation of Net Assets

Check 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	94,992.
2	Total expenses (must equal Part IX, column (A), line 25)	2	83,809.
3	Revenue less expenses. Subtract line 2 from line 1	3	11,183.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	56,645.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	67,828.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
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		

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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

2022

Open to Public Inspection

Name of the organization

LOST CREEK FIRE COMPANY

Employer identification number

55-0687356

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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	75,050.	84,501.	68,036.	93,637.	92,688.	413,912.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	75,050.	84,501.	68,036.	93,637.	92,688.	413,912.
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)						
6 **Public support.** Subtract line 5 from line 4.						413,912.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	75,050.	84,501.	68,036.	93,637.	92,688.	413,912.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	83.	308.	25.	34.	74.	524.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	529.	946.	6,736.	277.	294.	8,782.
11 **Total support.** Add lines 7 through 10						423,218.

12 Gross receipts from related activities, etc. (see instructions)	12	8,782.

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 2022 (line 6, column (f), divided by line 11, column (f))	14	97.80 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	96.86 %

16a **33 1/3% support test - 2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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 ☐

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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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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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.)*		

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Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
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.*		

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).*

		Yes	No
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.*		

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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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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 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2022**	**(iii) Distributable Amount for 2022**
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

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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.)

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Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

LOST CREEK FIRE COMPANY

Employer identification number

55-0687356

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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Name of organization

LOST CREEK FIRE COMPANY

Employer identification number

55-0687356

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 30,000.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
2		$ 56,857.	Person [X] Payroll Noncash (Complete Part II for noncash contributions.)
		$	Person Payroll Noncash (Complete Part II for noncash contributions.)
		$	Person Payroll Noncash (Complete Part II for noncash contributions.)
		$	Person Payroll Noncash (Complete Part II for noncash contributions.)
		$	Person Payroll Noncash (Complete Part II for noncash contributions.)

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Name of organization: LOST CREEK FIRE COMPANY

Employer identification number: 55-0687356

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Public Copy

Name of organization

LOST CREEK FIRE COMPANY

Employer identification number

55-0687356

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
LOST CREEK FIRE COMPANY

Employer identification number
55-0687356

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 in (a)	2c
d	Number of conservation easements included in (c) 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 2(d) 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 $ _____

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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 on Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
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				
b Buildings		49,924.	28,274.	21,650.
c Leasehold improvements				
d Equipment		936,990.	881,781.	55,209.
e Other		6,164.	6,164.	0.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				76,859.

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Part VII Investments - Other Securities.

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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

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, col. (B) line 15.)*	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	

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

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Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

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.

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.

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SCHEDULE O (Form 990)

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 the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

LOST CREEK FIRE COMPANY

Employer identification number

55-0687356

FORM 990, PART VI, SECTION A, LINE 2:

JIM LINGER, PRESIDENT, IS THE FATHER OF KEITH LINGER, SECRETARY-TREASURER.

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION'S APPROXIMATE 25 MEMBERS ELECT THE BOARD OF DIRECTORS AND VOTE ON MAJOR BUSINESS ISSUES.

FORM 990, PART VI, SECTION A, LINE 7A:

ANY PERSON MAY BECOME A MEMBER UPON APPROVAL OF THE OTHER MEMBERS. THE ORGANIZATION'S APPROXIMATE 25 MEMBERS ELECT THE BOARD OF DIRECTORS AND VOTE ON MAJOR BUSINESS ISSUES. THERE IS ONLY ONE CLASS OF MEMBERSHIP AND ALL MEMBERS ARE ENTITLED TO VOTE.

FORM 990, PART VI, SECTION B, LINE 11B:

A DRAFT FROM 990 WAS REVIEWED BY A GROUP OF BOARD MEMBERS PRIOR TO FILING.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ALL GOVERNANCE DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST IN WRITNG OR IN PERSON AT THE ADDRESS LISTED ON PAGE 1 OF FORM 990.

2022 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	MACHINERY & EQUIPMENT														
14	FIREFIGHTING EQUIP.	07/01/78	SL	7.00		16	20,000.				20,000.	20,000.		0.	20,000.
15	FIREFIGHTING EQUIP.	07/01/86	ADS	7.00	HY	17	5,000.				5,000.	5,000.		0.	5,000.
16	FIREFIGHTING EQUIP.	07/01/87	ADS	7.00	HY	17	5,000.				5,000.	5,000.		0.	5,000.
17	FIREFIGHTING EQUIP.	07/01/92	ADS	7.00	HY	17	20,000.				20,000.	20,000.		0.	20,000.
18	FIREFIGHTING EQUIP.	07/01/88	ADS	7.00	HY	17	10,000.				10,000.	10,000.		0.	10,000.
25	FIREFIGHTING EQUIP.	05/20/97	200DB	7.00	HY	17	458.				458.	458.		0.	458.
26	FIREFIGHTING EQUIP.	07/27/97	200DB	7.00	HY	17	241.				241.	241.		0.	241.
27	FIREFIGHTING EQUIP.	10/16/97	200DB	7.00	HY	17	3,397.				3,397.	3,397.		0.	3,397.
35	FAN	03/12/98	200DB	7.00	HY	17	1,363.				1,363.	1,363.		0.	1,363.
38	PERSONAL STROBE	01/16/99	200DB	5.00	HY	17	213.				213.	213.		0.	213.
46	FIREFIGHTING EQUIP.	07/09/00	200DB	7.00	HY	17	1,007.				1,007.	1,007.		0.	1,007.
47	3 REAR VALVES	12/02/00	200DB	7.00	HY	17	1,141.				1,141.	1,141.		0.	1,141.
52	VARIOUS EQUIPMENT	11/01/01	200DB	7.00	HY	17	11,807.				11,807.	11,807.		0.	11,807.
65	FIREFIGHTING EQUIP.	03/15/99	200DB	7.00	HY	17	102.				102.	102.		0.	102.
105	4 BRUSH FIRE VESTS	11/15/12	200DB	5.00	MQ	17	1,532.				1,532.	1,532.		0.	1,532.
116	ACCESSORIES FOR ENGINE 32 2013 INT	06/27/13	200DB	7.00	HY	17	1,672.				1,672.	1,672.		0.	1,672.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						82,933.				82,933.	82,933.		0.	82,933.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	* 990 PAGE 10 TOTAL -						82,933.				82,933.	82,933.		0.	82,933.
	MACHINERY & EQUIPMENT														
19	PERSONAL PROTECTORS	07/01/89	ADS	7.00	HY	17	42,000.				42,000.	42,000.		0.	42,000.
30	PROTECTIVE EQUIP.	01/07/97	200DB	7.00	HY	17	881.				881.	881.		0.	881.
50	2 PASS DEVICE	12/31/00	200DB	7.00	HY	17	286.				286.	286.		0.	286.
56	HATS, COATS, ETC.	04/26/02	200DB	7.00	HY	17	3,647.				3,647.	3,647.		0.	3,647.
61	GLOVES, BOOTS, ETC.	12/18/05	ADS	7.00	HY	17	2,537.				2,537.	2,537.		0.	2,537.
86	FIREFIGHTING EQUIP.	02/07/06	200DB	7.00	HY	17	17,382.				17,382.	17,382.		0.	17,382.
104	LEATHER BUNKER BOOT	01/01/13	200DB	5.00	MQ	17	2,610.				2,610.	2,610.		0.	2,610.
118	10 SETS OF BUNKER GEAR	01/16/13	200DB	5.00	HY	17	14,886.				14,886.	14,886.		0.	14,886.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						84,229.				84,229.	84,229.		0.	84,229.
	* 990 PAGE 10 TOTAL -						84,229.				84,229.	84,229.		0.	84,229.
	BUILDINGS														
13	THREE STALL GATES	08/18/03	ADS	40.00	MM	17	42,116.				42,116.	19,413.		1,053.	20,466.
20	BASE STATION POLE	07/01/75	SL	5.00		16	2,500.				2,500.	2,500.		0.	2,500.
32	AIR CLEANER	12/01/97	200DB	7.00	HY	17	973.				973.	973.		0.	973.
85	ICE MACHINE	06/09/06	200DB	5.00	HY	17	2,335.				2,335.	2,335.		0.	2,335.
87	AIR CONDITIONING UNIT	08/18/07	200DB	5.00	HY	17	2,000.				2,000.	2,000.		0.	2,000.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	* 990 PAGE 10 TOTAL														
	BUILDINGS						49,924.				49,924.	27,221.		1,053.	28,274.
	MACHINERY & EQUIPMENT														
133	GATED Y'S & HYDRANT GATES	05/02/22	200DB	7.00	HY	19	1,954.				1,954.			279.	279.
	* 990 PAGE 10 TOTAL														
	MACHINERY & EQUIPMENT						1,954.				1,954.	0.		279.	279.
	* 990 PAGE 10 TOTAL -						51,878.				51,878.	27,221.		1,332.	28,553.
	MACHINERY & EQUIPMENT														
23	OFFICE FURNITURE	07/01/95	ADS	10.00	HY	17	2,000.				2,000.	2,000.		0.	2,000.
24	LOUNGE FURNITURE	07/01/93	ADS	10.00	HY	17	1,300.				1,300.	1,300.		0.	1,300.
29	TABLE CHAIRS	04/12/97	200DB	7.00	HY	17	504.				504.	504.		0.	504.
48	CHAIRS	12/07/00	200DB	7.00	HY	17	806.				806.	806.		0.	806.
54	RADIO FOR ENGINE	01/13/02	200DB	7.00	HY	17	3,420.				3,420.	3,420.		0.	3,420.
57	COMPUTER	03/17/03	200DB	3.00	HY	17	1,728.				1,728.	1,728.		0.	1,728.
58	TABLE AND CHAIRS	03/19/03	200DB	7.00	HY	17	1,287.				1,287.	1,287.		0.	1,287.
94	COMPUTER	11/01/11	200DB	5.00	HY	17	834.				834.	834.		0.	834.
107	AC/HEATER	12/10/12	200DB	5.00	MQ	17	937.				937.	937.		0.	937.
	* 990 PAGE 10 TOTAL														
	MACHINERY & EQUIPMENT						12,816.				12,816.	12,816.		0.	12,816.
	* 990 PAGE 10 TOTAL -						12,816.				12,816.	12,816.		0.	12,816.
	MACHINERY & EQUIPMENT														

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
28	PAGERS	03/02/97	200DB	7.00	HY	17	1,358.				1,358.	1,358.		0.	1,358.
31	PAGERS	04/12/97	200DB	7.00	HY	17	754.				754.	754.		0.	754.
33	RADIO	03/12/98	200DB	7.00	HY	17	1,288.				1,288.	1,288.		0.	1,288.
36	RADIO	05/01/98	200DB	7.00	HY	17	1,666.				1,666.	1,666.		0.	1,666.
37	RADIO	11/01/98	200DB	7.00	HY	17	238.				238.	238.		0.	238.
41	PAGER	06/12/99	200DB	7.00	HY	17	113.				113.	113.		0.	113.
43	1 MOBILE RADIO	07/14/99	200DB	7.00	HY	17	550.				550.	550.		0.	550.
45	RADIO	01/27/00	200DB	7.00	HY	17	280.				280.	280.		0.	280.
62	MOBILE RADIO	03/20/99	200DB	7.00	HY	17	1,529.				1,529.	1,529.		0.	1,529.
95	MINITOR	04/19/11	200DB	7.00	HY	17	2,339.				2,339.	2,339.		0.	2,339.
97	RADIO	03/14/11	200DB	7.00	HY	17	2,205.				2,205.	2,205.		0.	2,205.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						12,320.				12,320.	12,320.		0.	12,320.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						12,320.				12,320.	12,320.		0.	12,320.
34	MEDICAL EQUIPMENT	03/12/98	200DB	5.00	HY	17	1,803.				1,803.	1,803.		0.	1,803.
96	MEDICAL EQUIPMENT/CONTROLS	06/13/11	200DB	7.00	HY	17	2,060.				2,060.	2,060.		0.	2,060.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						3,863.				3,863.	3,863.		0.	3,863.
	* 990 PAGE 10 TOTAL -						3,863.				3,863.	3,863.		0.	3,863.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	MACHINERY & EQUIPMENT														
39	BACKBOARDS	03/01/99	200DB	5.00	HY	17	375.				375.	375.		0.	375.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						375.				375.	375.		0.	375.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						375.				375.	375.		0.	375.
44	SMALL GENERATOR	09/12/99	200DB	5.00	HY	17	650.				650.	650.		0.	650.
55	GENERATOR	01/24/02	200DB	7.00	HY	17	781.				781.	781.		0.	781.
99	PRESSURE WASHER, TRASH PUMP AND OTHER SMALL ITEMS	03/18/11	200DB	7.00	HY	17	3,400.				3,400.	2,606.		0.	2,606.
113	2 HONDA GENERATORS WITH LIGHT	07/25/13	200DB	7.00	HY	17	3,996.				3,996.	3,996.		0.	3,996.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						8,827.				8,827.	8,033.		0.	8,033.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						8,827.				8,827.	8,033.		0.	8,033.
49	NOZZLES	12/31/00	200DB	7.00	HY	17	1,076.				1,076.	1,076.		0.	1,076.
114	2 1.5INCH NOZZELS	03/13/13	200DB	7.00	HY	17	1,150.				1,150.	1,150.		0.	1,150.
122	2 2.5" STACK TIP NOZZLES	09/27/16	200DB	5.00	HY	17	1,700.				1,700.	1,700.		0.	1,700.
134	8 NEW NOZZLES	03/30/22	200DB	7.00	HY	19C	6,280.				6,280.			897.	897.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						10,206.				10,206.	3,926.		897.	4,823.
	* 990 PAGE 10 TOTAL -						10,206.				10,206.	3,926.		897.	4,823.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	MACHINERY & EQUIPMENT														
59	SELF CONTAINED	07/12/04	200DB	7.00	HY	17	1,000.				1,000.	1,000.		0.	1,000.
60	13 MSA AIRPACKS	04/14/05	ADS	7.00	HY	17	33,476.				33,476.	33,476.		0.	33,476.
66	BREATHING APPARATUS	12/31/99	200DB	7.00	HY	17	2,350.				2,350.	2,350.		0.	2,350.
	* 990 PAGE 10 TOTAL														
	MACHINERY & EQUIPMENT						36,826.				36,826.	36,826.		0.	36,826.
	* 990 PAGE 10 TOTAL -						36,826.				36,826.	36,826.		0.	36,826.
	MACHINERY & EQUIPMENT														
63	10 AIR TANKS	02/26/00	200DB	7.00	HY	17	1,550.				1,550.	1,550.		0.	1,550.
101	CYLANDERS	10/22/12	200DB	5.00	MQ	17	3,800.				3,800.	3,800.		0.	3,800.
132	NEW DUMP TANK FOR TANKER 3	05/02/22	200DB	5.00	HY	19	2,005.				2,005.			401.	401.
	* 990 PAGE 10 TOTAL														
	MACHINERY & EQUIPMENT						7,355.				7,355.	5,350.		401.	5,751.
	* 990 PAGE 10 TOTAL -						7,355.				7,355.	5,350.		401.	5,751.
	MACHINERY & EQUIPMENT														
121	2014 HUSKY 7' X 16' TRAILER	03/23/15	200DB	5.00	HY	17	1,421.				1,421.	1,421.		0.	1,421.
	* 990 PAGE 10 TOTAL														
	MACHINERY & EQUIPMENT						1,421.				1,421.	1,421.		0.	1,421.
	* 990 PAGE 10 TOTAL -						1,421.				1,421.	1,421.		0.	1,421.
	MACHINERY & EQUIPMENT														
73	1999 INTERNATIONAL	08/26/98	200DB	5.00	HY	17	7,557.				7,557.	7,557.		0.	7,557.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
74	1999 INTERNATIONAL	09/11/98	200DB	5.00	HY	17	155.				155.	155.		0.	155.
75	1999 INTERNATIONAL	10/06/98	200DB	5.00	HY	17	1,058.				1,058.	1,058.		0.	1,058.
76	1999 INTERNATIONAL	10/13/98	200DB	7.00	HY	17	36,115.				36,115.	36,115.		0.	36,115.
77	1999 INTERNATIONAL	10/23/98	200DB	5.00	HY	17	372.				372.	372.		0.	372.
78	1999 INTERNATIONAL	11/04/98	200DB	5.00	HY	17	71.				71.	71.		0.	71.
79	1999 INTERNATIONAL	11/06/98	200DB	5.00	HY	17	1,900.				1,900.	1,900.		0.	1,900.
80	1999 INTERNATIONAL	12/13/98	200DB	5.00	HY	17	126.				126.	126.		0.	126.
81	1999 INTERNATIONAL	12/27/98	200DB	5.00	HY	17	54.				54.	54.		0.	54.
135	SQUAD 3 1989 INTERNATIONAL	06/22/22	200DB	5.00	HY	19	30,000.				30,000.			6,000.	6,000.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						77,408.				77,408.	47,408.		6,000.	53,408.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						77,408.				77,408.	47,408.		6,000.	53,408.
83	2001 PIERCE	12/01/01	200DB	7.00	HY	17	197,494.				197,494.	197,494.		0.	197,494.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						197,494.				197,494.	197,494.		0.	197,494.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						197,494.				197,494.	197,494.		0.	197,494.
84	2005 FORD EXCURSION	10/07/05	200DB	5.00	HY	17	25,250.				25,250.	25,250.		0.	25,250.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						25,250.				25,250.	25,250.		0.	25,250.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	* 990 PAGE 10 TOTAL -						25,250.				25,250.	25,250.		0.	25,250.
	MACHINERY & EQUIPMENT														
88	HOLMATRO RESCUE TOOLS	10/12/10	200DB	7.00	MQ	17	1,500.				1,500.	1,500.		0.	1,500.
89	HOLMATRO RESCUE TOOLS	10/05/10	200DB	7.00	MQ	17	6,015.				6,015.	6,015.		0.	6,015.
128	HURST	01/01/21	200DB	7.00	MQ	17	8,000.				8,000.	1,428.		1,714.	3,142.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						15,515.				15,515.	8,943.		1,714.	10,657.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						15,515.				15,515.	8,943.		1,714.	10,657.
90	2 HUSQVARNA 346XP CHAINSAWS & BOXES	02/07/10	200DB	7.00	MQ	17	898.				898.	898.		0.	898.
92	2 CHAIN SAWS WITH CASES	10/11/11	200DB	7.00	HY	17	1,090.				1,090.	1,090.		0.	1,090.
125	CHAIN SAW	05/26/20	200DB	7.00	HY	17	359.				359.	139.		63.	202.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						2,347.				2,347.	2,127.		63.	2,190.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						2,347.				2,347.	2,127.		63.	2,190.
91	2 AUTOMATIC EXTERNAL DEFIBLATORS CARDIAC SCIENCE	06/18/10	200DB	7.00	MQ	17	2,816.				2,816.	2,816.		0.	2,816.
117	2 AEDS	01/01/14	200DB	5.00	HY	17	2,590.				2,590.	2,590.		0.	2,590.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						5,406.				5,406.	5,406.		0.	5,406.
	* 990 PAGE 10 TOTAL -						5,406.				5,406.	5,406.		0.	5,406.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis *	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	OTHER														
93	SIREN	05/24/11	200DB	7.00	HY	17	6,164.				6,164.	6,164.		0.	6,164.
	* 990 PAGE 10 TOTAL OTHER						6,164.				6,164.	6,164.		0.	6,164.
	* 990 PAGE 10 TOTAL -						6,164.				6,164.	6,164.		0.	6,164.
	MACHINERY & EQUIPMENT														
98	2000 FORD F350 XLT	01/17/11	200DB	7.00	HY	17	22,713.				22,713.	22,713.		0.	22,713.
119	ADDITION TO COVERT ASSET #98	05/20/14	200DB	7.00	HY	17	7,900.				7,900.	7,900.		0.	7,900.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						30,613.				30,613.	30,613.		0.	30,613.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						30,613.				30,613.	30,613.		0.	30,613.
100	BACKUP GENERATOR	10/08/12	200DB	7.00	MQ	17	4,470.				4,470.	4,470.		0.	4,470.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						4,470.				4,470.	4,470.		0.	4,470.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						4,470.				4,470.	4,470.		0.	4,470.
102	WATER EXTINGUISHER	02/17/12	200DB	5.00	MQ	17	314.				314.	314.		0.	314.
103	EXTINGUISHER	03/07/12	200DB	5.00	MQ	17	922.				922.	922.		0.	922.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						1,236.				1,236.	1,236.		0.	1,236.
	* 990 PAGE 10 TOTAL -						1,236.				1,236.	1,236.		0.	1,236.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	MACHINERY & EQUIPMENT														
106	POP MACHINE	12/28/12	200DB	5.00	MQ	17	1,740.				1,740.	1,740.		0.	1,740.
	* 990 PAGE 10 TOTAL														
	MACHINERY & EQUIPMENT						1,740.				1,740.	1,740.		0.	1,740.
	* 990 PAGE 10 TOTAL -						1,740.				1,740.	1,740.		0.	1,740.
	MACHINERY & EQUIPMENT														
109	ENGINE 32 2013 INT	05/08/13	200DB	7.00	HY	17	260,375.				260,375.	260,375.		0.	260,375.
	* 990 PAGE 10 TOTAL														
	MACHINERY & EQUIPMENT						260,375.				260,375.	260,375.		0.	260,375.
	* 990 PAGE 10 TOTAL -						260,375.				260,375.	260,375.		0.	260,375.
	MACHINERY & EQUIPMENT														
110	1.75 INCH HOSE	04/23/13	200DB	7.00	HY	17	1,050.				1,050.	1,050.		0.	1,050.
129	12 50' WHITE & 12 50' BLUE	05/02/22	200DB	7.00	HY	19C	3,024.				3,024.			432.	432.
130	8 50' SECTIONS 1.75 HOSE	10/18/22	200DB	7.00	HY	19C	1,112.				1,112.			159.	159.
	* 990 PAGE 10 TOTAL														
	MACHINERY & EQUIPMENT						5,186.				5,186.	1,050.		591.	1,641.
	* 990 PAGE 10 TOTAL -						5,186.				5,186.	1,050.		591.	1,641.
	MACHINERY & EQUIPMENT														
111	2.5 INCH HOSE	04/23/13	200DB	7.00	HY	17	948.				948.	948.		0.	948.
	* 990 PAGE 10 TOTAL														
	MACHINERY & EQUIPMENT						948.				948.	948.		0.	948.
	* 990 PAGE 10 TOTAL -						948.				948.	948.		0.	948.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis *	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	MACHINERY & EQUIPMENT														
112	3 INCH ROSE	04/23/13	200DB	7.00	HY	17	4,728.				4,728.	4,728.		0.	4,728.
131	40 50' YELLOW & 25' YELLOW	05/02/22	200DB	7.00	HY	19	9,920.				9,920.			1,418.	1,418.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						14,648.				14,648.	4,728.		1,418.	6,146.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						14,648.				14,648.	4,728.		1,418.	6,146.
115	2 THERMAL IMAGING CAMERAS	04/16/13	200DB	5.00	HY	17	12,490.				12,490.	12,490.		0.	12,490.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						12,490.				12,490.	12,490.		0.	12,490.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						12,490.				12,490.	12,490.		0.	12,490.
120	TOOL BOXES	09/22/14	200DB	5.00	HY	17	2,100.				2,100.	2,100.		0.	2,100.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						2,100.				2,100.	2,100.		0.	2,100.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						2,100.				2,100.	2,100.		0.	2,100.
123	ALTAIR 4X MULTIGAS DETECTOR	11/14/16	200DB	5.00	HY	17	650.				650.	650.		0.	650.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						650.				650.	650.		0.	650.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						650.				650.	650.		0.	650.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
124	(D)1977 INTERNATIONAL ENGINE (ENGINE 33)	04/01/19	200DB	7.00	HY	17	1,500.				1,500.	843.		94.	937.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						1,500.				1,500.	843.		94.	937.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						1,500.				1,500.	843.		94.	937.
126	POLE SAW	06/09/20	200DB	7.00	HY	17	580.				580.	225.		101.	326.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						580.				580.	225.		101.	326.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						580.				580.	225.		101.	326.
127	8 SETS OF TURNOUT GEAR	03/17/20	200DB	5.00	HY	17	15,409.				15,409.	8,013.		2,959.	10,972.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						15,409.				15,409.	8,013.		2,959.	10,972.
	* 990 PAGE 10 TOTAL -						15,409.				15,409.	8,013.		2,959.	10,972.
	* GRAND TOTAL 990 PAGE 10 DEPR						994,578.				994,578.	901,586.		15,570.	917,156.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						940,283.			0.	940,283.	901,586.			907,570.
	ACQUISITIONS						54,295.			0.	54,295.	0.			9,586.
	DISPOSITIONS/RETIRED						1,500.			0.	1,500.	843.			937.
	ENDING BALANCE						993,078.			0.	993,078.	900,743.			916,219.

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	ENDING ACCUM DEPR LESS DISPOSITIONS											916,219.			
	ENDING BOOK VALUE											76,859.			

228111 04-01-22

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Public Copy

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property) 990

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2022

Attachment Sequence No. 179

Name(s) shown on return	Business or activity to which this form relates	Identifying number
LOST CREEK FIRE COMPANY	FORM 990 PAGE 10	55-0687356

Part I Election To Expense Certain Property Under Section 179 **Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,700,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7		
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8		9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562		10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5		11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11		12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13		

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	5,984.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property		32,005.	5 YRS.	HY	200DB	6,401.
c	7-year property		22,290.	7 YRS.	HY	200DB	3,185.
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property	/		27.5 yrs.	MM	S/L	
		/		27.5 yrs.	MM	S/L	
i	Nonresidential real property	/		39 yrs.	MM	S/L	
		/			MM	S/L	

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year	/		30 yrs.	MM	S/L	
d	40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	15,570.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Public Copy

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No 24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1						29		

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year:					
43 Amortization of costs that began before your 2022 tax year				43	
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	

C-3

SUN VALLEY PUBLIC SERVICE DISTRICT
POST OFFICE BOX 95
18 SABLE CIRCLE
REYNOLDSVILLE, WV 26422-0095
Phone: 304-623-9609, Fax: 304-623-3505
E-Mail: sunvalleypsd@sunvalleypsd.com
Website: sunvalleypsd.com

Richard Dale, Chairman
Connor Thompson, Treasurer

Sandra Patterson, Secretary
Kevin Short, General Manager

NOTICE

The Regular Board Meeting of the Sun Valley Public Service District to be held on Tuesday, February 13, 2024 at 3:30 PM at the Sun Valley Public Service District's office has been cancelled.

It has been rescheduled for the previous Tuesday, February 6, 2024 at 3:30 PM at the Sun Valley Public Service District's office, 18 Sable Circle, Reynoldsville, WV 26422.

Thank you,

Thank you,

Cathy L. Sparks

Cathy L. Sparks, Office Manager

This is an Equal Opportunity Program. Discrimination is prohibited by Federal Law. Complaints of discrimination may be filed with the US Department of Agriculture, Office of the Assistant Secretary, 1400 Independence Avenue, SW, Washington, DC 20250-9410. (866) 632-2992

C-4

Sun Valley Public Service District
Regular Board Meeting

Tuesday
February 6, 2024
3:30 PM

AGENDA

1. Call meeting to order
2. Reading of the Minutes and Approval of Check Signing Document
3. Manager's Report
4. Old Business
5. New Business
   A. Review, Score & Approve Audit Bids for next 3 years
6. Public Comments
7. Adjournment

C-5

State of West Virginia
Department of Homeland Security
Division of Administrative Services
1124 Smith Street
Charleston, WV 25301
(304) 558-8814

MARK A. SORSAIA
CABINET SECRETARY

JOSEPH C. THORNTON
DIRECTOR

January 26, 2024

Harrison County Commission
301 West Main Street
Clarksburg, WV 26301

Re: Budgeting Reminder – Jail Per Diem Rates

Dear Commission,

As you are preparing your budgets for the fiscal year starting July 1, 2024, please remember during the 2023 Regular Session of the Legislature, HB3552 was passed and subsequently approved by the Governor on March 29, 2023. This bill amended West Virginia Code §15A-3-16, relating to jail per diem costs. In subsection (k), it states the base rate per day, per inmate rate shall be set at $54.48. It also states a county will be billed based on a pro rata number of inmate days. That pro rata number of inmate days will be calculated by ***multiplying each county's population as contained in the 2020 United States Census by .52***.

Each county is responsible for the following regarding annual per diem jail costs:

- **80% of the current per diem rate for the first 80% of its pro rata share of total billed inmate days.** *This rate is determined to be $45.97.*
- **100% of the current per diem rate for its inmate days that are greater than 80% and up to 100% of its pro rata share of total billed inmate days.** *This would be the base per diem rate of $57.46.*
- **120% of the current per diem rate for its inmate days that exceed 100% of its pro rata share of total billed inmate days.** *This rate is determined to be $68.95.*

These will be the new rates for FY2025.

Since these pro rata days are calculated using the county and state populations according to the 2020 United States Census, your county's numbers will stay the same as calculated for FY2024 until a new census is conducted.

If you have any questions, please contact Angela Nitardy, Accounts Receivable Manager, at 304-352-0218 or by email at Angela.D.Nitardy@wv.gov.

Very respectfully,

Joseph C. Thornton

C-6

Form **8879-TE**

IRS *e-file* Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

2022

For calendar year 2022, or fiscal year beginning ..... , 2022, and ending ..... , 20 .....

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

Name of filer

WALLACE VOLUNTEER FIRE DEPARTMENT

EIN or SSN

Name and title of officer or person subject to tax MARCUS SHAW
CHIEF

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☐	b **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	
2a	**Form 990-EZ** check here	☒	b **Total revenue,** if any (Form 990-EZ, line 9)	2b	76,473
3a	**Form 1120-POL** check here	☐	b **Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here	☐	b **Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here	☐	b **Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here	☐	b **Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here	☐	b **Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here	☐	b **FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	☐	b **Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here	☐	b **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____ , (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize TETRICK & BARTLETT, PLLC to enter my PIN [ ] as my signature
ERO firm name
Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 05/08/23

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

_____
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature _____ Date 05/08/23

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning , and ending

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

C Name of organization
WALLACE VOLUNTEER FIRE DEPARTMENT

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
P.O. BOX 216

City or town, state or province, country, and ZIP or foreign postal code
WALLACE WV 26448

D Employer identification number

E Telephone number
304-476-9181

F Group Exemption Number

G Accounting Method: ☐ Cash ☐ Accrual Other (specify) MOD CASH

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990).

I **Website:** N/A

J **Tax-exempt status** (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

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

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ ..... $ 80,397

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ..... ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	62,255
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	21
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	18,121	
	c	Less: direct expenses from gaming and fundraising events	6c	3,924	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	14,197
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	76,473
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	21,083
	15	Printing, publications, postage, and shipping		15	124
	16	Other expenses (describe in Schedule O)		16	66,587
	17	**Total expenses.** Add lines 10 through 16		17	87,794
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	-11,321
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	205,309
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	193,988

Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II ... X

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	101,353	22	88,512
23 Land and buildings	310,163	23	302,383
24 Other assets (describe in Schedule O)	10,713	24	10,713
25 **Total assets**	422,229	25	401,608
26 **Total liabilities** (describe in Schedule O)	216,920	26	207,620
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	205,309	27	193,988

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III ... X

What is the organization's primary exempt purpose?
SEE SCHEDULE O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 TO PROVIDE VOLUNTEER FIRE PROTECTION AND EDUCATION TO THE COMMUNITY ON THE PREVENTION OF FIRE

(Grants $) If this amount includes foreign grants, check here ... 28a 64,502

29

(Grants $) If this amount includes foreign grants, check here ... 29a

30

(Grants $) If this amount includes foreign grants, check here ... 30a

31 Other program services (describe in Schedule O)
(Grants $) If this amount includes foreign grants, check here ... 31a

32 **Total program service expenses** (add lines 28a through 31a) ... 32 64,502

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV ...

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
MARCUS SHAW CHIEF	5.00	0	0	0
JAMES R GUMP, JR PRESIDENT	2.00	0	0	0
MICHAEL BENNETT VICE PRESIDENT	2.00	0	0	0
BETSY SHAW COFFEY SECRETARY	2.00	0	0	0
MELISSA MARTIN TREASURER	2.00	0	0	0
NICK WADE FINANCIAL SECRETARY	2.00	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☒

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ____; section 4912 ____; section 4955 ____			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ____			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed NONE

42a The organization's books are in care of MELISSA MARTIN Telephone no. 304-476-9181

Located at PO BOX 216 WALLACE WV ZIP + 4 26448

			Yes	No
b	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)? If "Yes," enter the name of the foreign country ____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ____	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		X

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	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	47		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over $100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over $100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A X Yes No

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 MARCUS SHAW Date CHIEF

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
STEVEN G WILLIAMS	Steven G Williams	05/08/23		P01345134

Firm's name TETRICK & BARTLETT, PLLC Firm's EIN

Firm's address PO BOX 1916 CLARKSBURG, WV 26302-1916 Phone no. 304-624-5564

May the IRS discuss this return with the preparer shown above? See instructions X Yes No

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

2022

Open to Public Inspection

Name of the organization

WALLACE VOLUNTEER FIRE DEPARTMENT

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 331/3% 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	114,882	20,981	33,515	40,352	5,398	215,128
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf		54,269	63,511	61,737	56,857	236,374
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	114,882	75,250	97,026	102,089	62,255	451,502
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)						
6 **Public support.** Subtract line 5 from line 4						451,502

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	114,882	75,250	97,026	102,089	62,255	451,502
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						451,502

12 Gross receipts from related activities, etc. (see instructions) 12 33,674

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 2022 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	100.00 %

16a **33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization [X]

b **33 1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization [ ]

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization [ ]

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization [ ]

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on 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.*	1		
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).*	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.*	3a		
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.*	3b		
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.*	3c		
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.*	4a		
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.*	4b		
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.*	4c		
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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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.***	6		
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).*	7		
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).*	8		
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.***	9a		
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.***	9b		
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.***	9c		
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.*	10a		
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.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ 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).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

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

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

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

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 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

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.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Name of the organization

WALLACE VOLUNTEER FIRE DEPARTMENT

Employer identification number

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ . . . . . .

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Schedule B (Form 990) (2022) PAGE 1 OF 1 Page 2

Name of organization
WALLACE VOLUNTEER FIRE DEPARTMENT

Employer identification number

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	WV STATE TREASURY 1900 KANAWHA BOULEVARD CHARLESTON WV 25305	$ 59,255	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

WALLACE VOLUNTEER FIRE DEPARTMENT

Employer identification number

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 OTHER FUNDRAISI (event type)	(b) Event #2 CARNIVAL (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	10,619	7,502		18,121
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	10,619	7,502		18,121
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	954	2,970		3,924
	10 Direct expense summary. Add lines 4 through 9 in column (d)				3,924
	11 Net income summary. Subtract line 10 from line 3, column (d)				14,197

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	Yes % No	Yes % No	Yes % No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility 13a %

b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ and the amount of gaming revenue retained by the third party $

c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O (Form 990)

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 the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

WALLACE VOLUNTEER FIRE DEPARTMENT

Employer identification number

FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES

DESCRIPTION	AMOUNT
EXPENSES	
OFFICE	$ 1,388
INTEREST	$ 10,128
INSURANCE	$ 15,030
FUEL	$ 2,205
TAXES AND LICENCES	$ 1,423
EQUIPMENT MAINTENANCE	$ 18,261
BANK FEES	$ 50
MISCELLANEOUS	$ 7,722
DUES	$ 100
NON-INVESTMENT DEPRECIATION	$ 10,280
TOTAL	$ 66,587

FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS

DESCRIPTION	BEG. OF YEAR	END OF YEAR
WORK IN PROGRESS	$ 10,713	$ 10,713
TOTAL	$ 10,713	$ 10,713

FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES

DESCRIPTION	BEG. OF YEAR	END OF YEAR
WESBANCO - NOTES PAYABLE	$ 216,920	$ 207,620

FORM 990-EZ, PART III - ADDITIONAL INFORMATION

Name of the organization

WALLACE VOLUNTEER FIRE DEPARTMENT

Employer identification number

TO PROVIDE VOLUNTEER FIRE PROTECTION AND EDUCATION TO THE COMMUNITY ON THE PREVENTION OF FIRE