Harrison County Commission Meeting
Wednesday, June 12, 2024
10:00 A.M.

The Harrison County Commission Meeting is held on the 3rd floor of the Harrison County General Services Building (229 South 3rd St.), if you are unable to attend in person, you may join and listen via Zoom Conference Call by the following steps. Public participation will only 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:
10:00 A.M. --- Call to Order --- Invocation --- Pledge of Allegiance
10:05 A.M. --- Special Funding Request--- 12U RiverJaxx Baseball Team --- Requesting $3,000 for the Purchase and Delivery of Field Dirt for their Baseball field at Lost Creek City Park --- Head Coach Battista Destito

NEW BUSINESS – Action Items for Consideration or Approval:

1. **Public Comment Period**
2. **Consent Agenda**
3. **Payroll Change Notices:**
   - **A.** James Marshall Powell --- Maintenance --- Temporary Summer Help --- Effective June 13, 2024
   - **B.** Kaden Lhotsky --- Maintenance --- Temporary Summer Help --- Effective June 17, 2024
   - **C.** D.S. Kraemer --- Law Enforcement --- Probationary Period Completed, Increase Salary to Deputy --- Effective June 9, 2024
   - **D.** R. J. Knapp --- Law Enforcement --- Probationary Period Completed, Increase Salary to Deputy --- Effective June 9, 2024
4. **Minutes and/ or Amended Minutes of Previous Meetings**
   - **A.** Regular Meeting Minutes from May 22, 2024
   - **B.** Regular Meeting Minutes from June 5, 2024
5. **Requisitions --- Purchase Orders --- Invoices**
   - **A.** Vendor List of Payments
6. **Exonerations --- Corrective Tickets --- Joint Property Applications: (NONE)**
7. **Consideration of Approval of a Project Fund Requisition for the payment of cost 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.** Series 2008 A --- $6,110.00
- **B.** Series 2019 A&B --- $1,282.50
- **C.** Series 2021 A&B --- $100.00

8. **Review—Discuss—Consider** To Consider for Adoption a Resolution and Order Regarding the setting of a public hearing date with respect to the proposed extension of the termination date for the Tax Increment Financing District in Harrison County designated "The County Commission of Harrison County Development District No. 2 – Charles Pointe" (the "TIF District") and approving the form of public hearing notion to be published in connection with the same and matters relating there to. (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)
9. **Review—Discuss—Consider** Administrative Contract for EDA Grant with Region VI
10. **Review—Discuss—Consider** Selling
    - **A.** Building at 420 Buckhannon Pike with the conditions to have a 5 year renewable lease with rent not to exceed $3,500
    - **B.** AC Murphy Run, 15.60 Acres -- PID 63 District 8, District Map 08-0036 Map 36 (Quarry Property)
    - **C.** 279 Property – Peddler Run PID 11.3 District 16, District Map 15-0290
    - **D.** Hepzibah Property --- District 7 Map 1119 Parcel 104
    - **E.** 1184 Junkins Ave, Clarksburg --- District 7 Map 1124 Parcel 24
    - **F.** 70 Coplin Ave, Clarksburg --- District 1 Map 101 Parcel 286
    - **G.** 60 Walton Street, Clarksburg --- District 1 Map 101 Parcel 290
    - **H.** 140 Fleming Street, Clarksburg --- District 7 Map 1112 Parcel 179
11. **Review—Discuss—Consider** Resignation and Formal withdrawal of The Harrison County Commission from the Harrison County Economic Development Corporation and termination and formal revocation of the February 25, 2016, Resolution which appointed The Harrison County Economic Development Corporation as the lead development organization for Harrison County, West Virginia
12. **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)
13. **Review—Discuss—Consider** Acquisition of Harrison Services, LLC property interest of continuation of Harrison County Rail Trail as negotiated by County Administrator with Property Owner per June 5, 2024 meeting directive (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)

14. **Review—Discuss—Consider** Budget Revisions for Assessor's Office
    - From: 406-459 New Equipment, $2,000 To: 406-108 Overtime
    - From: 406-459 New Equipment, $1,000 To: 406-212 Printing
15. **Review—Discuss—Consider** Budget Revisions for County Clerk
    - From: 413-103-00 Poll Workers, $5,000 To: 413-103-01 Early Voting, $2,500
      To: 413-106-00 Retirement, $1,000
      To: 413-108-00 Overtime, $1,500
16. **Review—Discuss—Consider** Budget Revisions for Circuit Clerk
    - From: 403-341 Materials and Supplies, $2,000 To: 403-221 Circuit Clerks Training
17. **Review—Discuss – Consider** Access and Remediation Letter Agreement
    - Evelyn Swiger
      116 Mount Clare Road
      Clarksburg, West Virginia 26301
18. **Review—Discuss—Consider** Awarding the Bid for the Next Set of DEP Demolition Structures Batch 2
19. **Administrator's Report**
20. **Commissioner Comments – Questions**

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

A. **Weekly Fiduciary Report from the County Clerk**
    1. May 29, 2024 through June 4, 2024
B. **Monthly Fiduciary Commission Settlements: (NONE)**
C. **Monthly Minutes/ Financial Information from Various Boards, Committees, and Public Service**
    1. Short Line Public Service District Reinstatement of Board Member
    2. Mt. Clare Volunteer Fire Department 2022 Taxes
    3. WV Extension Office Homespun Newsletter

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

1. Thrasher being Engineer of record for the Rail Trail and the Agreement (03-22-2023)
2. Funding request --- Clarksburg History Museum (03-27-2024)
3. Estate Hearing --- Petition to remove Executor --- Mary Lou Grimes (04-10-2024)
4. Estate Hearing --- Petition to remove Administrator --- Carol Sue Keavney (04-10-2024)

HARRISON COUNTY COMMISSION
SPECIAL FUNDING REQUEST

Thank you for the opportunity to suport your project. Please complete this application and return it to the Harison County Commission, 301 West Main Street, Clarksburg, WV 26301 by fax or email: Facsimile: 304-624-8673; Email: countyadministrator@harrisoncountywv.gov ; Question: 304-624-8500
Funding is derived from the State of West Virginia/Video Lottery Funding.

Date of Request: 06/10/2024

Organization Name: 12U RIVERJAXX BASEBALL

Name and Title of Requester: BATISTA DESTITO - HEAD BASEBALL COACH

Mailing Address of Organization and Responsible Person:
PO Box 964 PHILIPPI, WV 26416
If approved, this is where the check will be sent

Telephone: 304-629-9859 Fax: _____ E-mail: bdestito@yahoo.com

FEIN# 823001111 Is your organization an IRS 501(c) 3 not-for-profit? (Y) N
If yes, attach IRS Status Letter
If no, please explain: _____

TOTAL Cost of Project/Activity: $ 3000

Dollar Amount REQUESTED - Grant: $ _____ Loan: $ _____

Was project funded previously by HCC? Y (N) If so, when _____; how much: $ _____

Have you previously received funds from the Harrison County Commisson: Y N
If Yes, how much? If funded multi years - list by fiscal year?
When: _____; how much: $ _____
When: _____; how much: $ _____
When: _____; how much: $ _____

Purpose of request (one sentence): PURCHASE + DELIVERY OF FIELD DIRT

If for a fair/festival/event, give dates and location: Date: _____ Location: _____

Describe the proposed activities with dollar amounts to be funded by this request:

WE ARE REQUESTING FUNDS TO PURCHASE + DELIVER 20 TONS OF FIELD DIRT TO FIELD #2 AT THE LOST CREEK CITY PARK.

Are your financial statements audited by an outside accounting firm? (Y) N
If Yes, by whom: BAILEY TAX

Do you plan to recognize the Harrison County Commission 's contribution? (Y) N
If Yes, how? SOCIAL MEDIA OUTLETS

(Name of Applicant) 12U RIVERJAXX (BATISTA DESTITO) agrees that in the event of any embezzlement, theft or misappropriation of funds or property of any kind or nature or in the event of any alleged embezzlement theft or misappropriation of funds or property of any kind or nature from (Name of Applicant) 12U RIVERJAXX (BATISTA DESTITO), the recipient of funding from the Harrison County Commission hereunder, that (Name of Applicant) 12U RIVERJAXX (BATISTA DESTITO) shall immediately report said incident(s) to the proper police agency having jurisdiction over such matters and, further, shall immediately report said incident(s) along with a writing describing said incident(s) have been reported to the police agency having jurisdiction, to the Harrison County Commission. Further, that (Name of Applicant) 12U RIVERJAXX (BATISTA DESTITO) agrees to fully cooperate with the police and the Prosecuting Attorney's Office toward the successful prosecution of such activity.

Please attach to this Request the following:

1. IRS Letter of Tax Exemption, if you have one
2. Current List of Board of Directors with addresses
3. List other contributors with dollar amounts to your project/event
4. Balance sheet and income statement for immediate prior year, or reason why no available
5. Any additional information about your organization

FINAL REPORT REQUIRED: If approved, you agree to submit within 15 days of the event or end of project the "Final Report for Special Funding Request", on page 3 of this application OR a detailed statement of revenues and expenditures.

On behalf of the Applicant, I certify that all required information in this request is attached and correct, that we agree to the above terms, and that a Final Report (on attached Final Report or by Internal Financial Report detailing substantially same information) will be submitted within 15 days of the end of the project/event.

Signature and Title of Applicant [signature] (HEAD COACH) **Date** 06/10/2024

For Official Use:

This funding request is: APPROVED NOT APPROVED TABLED

Amount Approved: $_____ Paid Date: _____

With the following notations:

_____

_____

_____

Action taken at Harrison County Commission meeting on: _____

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
06/13/2024	6622	| | |-| | |-| | | | |

NAME	ADDRESS
JAMES MARSHALL POWELL	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		424	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

- ☐ HIRED
- ☑ RE-HIRED
- ☐ PROMOTION
- ☐ DEMOTION
- ☐ TRANSFER
- ☐ MERIT INCREASE
- ☐ WAGE SCALE CHANGE
- ☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)
- ☐ PROBATIONARY PERIOD COMPLETED
- ☐ LENGTH OF SERVICE INCREASE
- ☐ RE-EVALUATION OF EXISTING JOB
- ☐ RESIGNATION
- ☐ RETIREMENT
- ☐ LAYOFF
- ☐ DISCHARGE

TYPE OF LEAVE _____

☐ OTHER (Explain) TEMPORARY SUMMER HELP

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE	DATE
[signature]	06/06/2024
HUMAN RESOURCES MANAGER	DATE

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PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
06/17/2024		| | |-| | |-| | | | |

NAME	ADDRESS
KADEN LHOTSKY	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		424	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

- ☑ HIRED
- ☐ RE-HIRED
- ☐ PROMOTION
- ☐ DEMOTION
- ☐ TRANSFER
- ☐ MERIT INCREASE
- ☐ WAGE SCALE CHANGE
- ☐ PROBATIONARY PERIOD COMPLETED
- ☐ LENGTH OF SERVICE INCREASE
- ☐ RE-EVALUATION OF EXISTING JOB
- ☐ RESIGNATION
- ☐ RETIREMENT
- ☐ LAYOFF
- ☐ DISCHARGE
- ☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)

TYPE OF LEAVE _____

☐ OTHER (Explain) TEMPORARY SUMMER HELP

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE [signature]	DATE 06/06/2024
HUMAN RESOURCES MANAGER	DATE

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PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
6/9/2024		| | | -| | | -| | | | |

NAME	ADDRESS
D. S. Kraemer	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		LE	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

- ☐ HIRED
- ☐ RE-HIRED
- ☐ PROMOTION
- ☐ DEMOTION
- ☐ TRANSFER
- ☐ MERIT INCREASE
- ☐ WAGE SCALE CHANGE
- ☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)
- ■ PROBATIONARY PERIOD COMPLETED
- ☐ LENGTH OF SERVICE INCREASE
- ☐ RE-EVALUATION OF EXISTING JOB
- ☐ RESIGNATION
- ☐ RETIREMENT
- ☐ LAYOFF
- ☐ DISCHARGE

TYPE OF LEAVE _____

☐ OTHER (Explain) 1 year probation complete, effective 6/9/2024

Please increase salary to Deputy with 1 year probation complete

Sheriff's Office Law Enforcement Pay Scale Fiscal Year 2023-2024

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE Robert J. Mallery, Sheriff	DATE 05-03-2024
HUMAN RESOURCES MANAGER	DATE

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Amsterdam

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
6/9/2024		| | | - | | - | | | |

NAME	ADDRESS
R. J. Knapp	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		LE	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

- ☐ HIRED
- ☐ RE-HIRED
- ☐ PROMOTION
- ☐ DEMOTION
- ☐ TRANSFER
- ☐ MERIT INCREASE
- ☐ WAGE SCALE CHANGE
- ☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)
- ■ PROBATIONARY PERIOD COMPLETED
- ☐ LENGTH OF SERVICE INCREASE
- ☐ RE-EVALUATION OF EXISTING JOB
- ☐ RESIGNATION
- ☐ RETIREMENT
- ☐ LAYOFF
- ☐ DISCHARGE

TYPE OF LEAVE _____

☐ OTHER (Explain) 1 year probation complete, effective 6/9/2024

Please increase salary to Deputy with 1 year probation complete

Sheriff's Office Law Enforcement Pay Scale Fiscal Year 2023-2024

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE Kathy J. Mattern, Sheriff	DATE 06-03-2024
HUMAN RESOURCES MANAGER	DATE

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At the regular meeting of the County Commission of Harrison County held on Wednesday May 22, 2024, Commissioners Susan Thomas and Patsy Trecost II. David Hinkle was absent. Also present were Laura Pysz-Laulis, County Administrator and John Spires, County Clerk. Commissioner Thomas opened the meeting and Commissioner Trecost said a prayer and led those present in the Pledge of Allegiance to the flag.

DRAFT

1. Public Comment Period: Dave Sutton asked about OPIOID Settlement Funds. Chad Bundy from the Health Department explained the application process.

11:05 A.M. --- Proclamation --- Harrison County Community Educational Outreach Service Week --- Carolyn Romine: Carolyn spoke on the various services the CEOS does for the community.

11:10 A.M. --- Special Funding Request --- Clarksburg- Harrison Regional Housing Authority--- $1,000 --- Annual Back to School Event --- Donna DeMarco: Trecost moved to approve $1000.00. Commission concurred.

2. Consent Agenda: Trecost moved to approve. Commission concurred.

3. Payroll Change Notices: Trecost moved to approve A through E. Commission concurred.
A. Zyla Lanham--- Prosecuting Attorney --- New Hire --- Part time, Temporary Intern --- Effective 05-20-2024
B. Carl Swiger--- Courthouse Security --- New Hire --- Part Time, On Call --- Effective 05-22-2024
C. Joshua Gorrell --- Maintenance --- Re-hired --- Temporary Summer Help --- Effective 06-03-2024
D. Christian Burnside --- Maintenance --- Re-hired --- Temporary Summer Help --- Effective 05-28-2024
E. Harrison County Parks and Recreation Summer Playground Program Hire/Re-hires --- Effective 05-22-2024 --- See Exhibit A

4. Minutes and/ or Amended Minutes of Previous Meetings: Trecost moved to approve meeting minutes. Commission concurred.
A. Regular Meeting Minutes --- 04-24-2024
B. Regular Meeting Minutes --- 05-01-2024

5. Requisitions --- Purchase Orders --- Invoices: Trecost moved to approve. Commission concurred.
A. ARPA Funds --- Greater Harrison County PSD --- $156,130
B. ARPA Funds --- Sun Valley PSD --- $126,243.53
C. Vendor List of Payments

11:15 A.M. --- Special Funding Request --- Harrison County Beekeepers Inc --- $1,500 --- Honey Fest in September at the Bridge --- Deaonna Crowe: Trecost moved to approve $1500.00. Commission concurred.

11:20 A.M. --- Special Funding Request --- FOP Mountaineer Lodge #78 --- $3,000 --- WV State FOP 51st Biennial Conference in June: Trecost moved to approve $5000.00. Commission concurred.

6. Exonerations --- Corrective Tickets --- Joint Property Applications: Trecost moved to approve 6A. Commission concurred.
A. Exhibit A --- Exonerations

7. Consideration of Approval of a Project Fund Requisition for the payment of cost 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: (NONE)

8. Review—Discuss—Consider Enlarged Hepzibah ARPA Project #2: Trecost moved to approve. Commission concurred.
• ARPA funds allotted to EHPSD --- $500,000
• Project #1 (Water System Improvements) utilized $170,825
• Remaining funds $329,175 to be used on Project #2 Wastewater Treatment Plan Upgrades

9. Review—Discuss—Consider Sun Valley ARPA Project: Trecost moved to approve. Commission concurred.
• ARPA funds allotted to Sun Valley PSD --- $615,000
• Phase IIIA Wastewater Collection System Project
• Total Project Cost will be $2,115,00

10. Review—Discuss—Consider Harrison County Animal Control electrical relocation right of way for Mon Power: Trecost moved to approve right of way and affix appropriate signatures. Commission concurred.

11. Review—Discuss-- Consider Letter to Alcohol Beverage Control Administration—Almost Heaven Desserts—James Simon: Trecost moved to approve and sign. Commission concurred.

12. Review—Discuss—Consider Request to Travel --- Chris Cutright --- 911 --- Orange County Convention Center, Orlando, Florida --- APCO Conference and Expo --- July 31, 2024 through August 8, 2024: Trecost moved to approve travel. Commission concurred.

13. Review—Discuss—Consider Request to Travel --- Megan Rowand --- 911 --- First Choice Services, Charleston, West Virginia --- “Crisis Intervention Team (CIT) – Communications Specialist – Train the Trainer” Class --- July 10, 2024 through July 14, 2024: Trecost moved to approve travel. Commission concurred.

DRAFT

14. 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): Laura Pysz-Laulis spoke of the A/C issues. Commissioner Trecost asked about the water leak.

15. Review—Discuss—Consider Harrison- Clarksburg Health Department Proposed Environmental Fees: Trecost moved to approve. Commission concurred.

16. Review—Discuss – Consider Declaring a Property located at 1953 Owings Road as Emergency nuisance within the framework of the International Property Maintenance Code Ordinance so that emergency measures/abatement may be commenced: Charlotte Shaffer from Planning asked to designate emergency nuisance. Trecost moved to approve and proceed. Commission concurred.

17. Review—Discuss—Consider Retaining Fitzsimmons Law Firm to represent the County Commission in Opioid Litigation in relation to prescription benefit managers (Potential Executive Session per WV Code 6-9A-4 Attorney- Client Privilege- Opioid Litigation): Trecost moved to approve and affix signatures. Commission concurred.

18. Administrator's Report: Laura Pysz-Laulis congratulated Animal Control for a successful vaccination event.

19. Commissioner Comments – Questions: Commissioner Trecost thanked the County Clerk, John Spires, the staff and the poll workers for a smooth election, early voting and canvass.

Commissioner Trecost moved to adjourn. Commission concurred.

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

_____ _____

Susan Thomas, President Date

DRAFT

At the regular meeting of the County Commission of Harrison County held on Wednesday June 5, 2024, Commissioners Susan Thomas, David Hinkle and Patsy Trecost II were present. Also present were John Spires, County Clerk and Laura Pysz-Laulis, County Administrator. Commissioner Thomas opened the meeting and Commissioner Trecost said a Prayer and led those present in the Pledge of Allegiance to the flag.

1. Public Comment Period: NONE
2. Consent Agenda: Laura Pysz-Laulis advised that the Gribble estate needed to be removed and kept open. Trecost moved to approve as stated by the County Administrator and remove Gribble estate. Commission concurred.
3. Payroll Change Notices: Trecost moved to approve A through H. Commissioner Thomas and Commissioner Trecost voted in favor. Commissioner Hinkle voted against. Motion carried.
    A. Jeff Petroski --- Law Enforcement --- Promoted to Lieutenant --- Effective 06-10-2024
    B. K. S. Lanham --- Law Enforcement --- Resignation --- Effective 05-30-2024
    C. James K. Terango --- Tax Office --- Retirement --- Effective 05-31-2024
    D. Jacob Hayhurst --- Parks & Rec --- Resignation--- Effective 05-31-2024
    E. John Walker --- Security --- New hire, Part- Time--- Effective 06-05-2024
    F. James M. Kennedy --- Law Enforcement --- Promotion to Sergeant --- Effective 06-10-2024
    G. Harold James Richards --- From Planning Dept to Parks & Rec --- Interim Deputy Director of Parks & Rec --- Effective 06-05-2024
    H. Harrison County Park & Rec Summer Playground Program Employees--- Effective 06-06-2024 --- See Exhibit A-1
4. Minutes and/ or Amended Minutes of Previous Meetings: Hinkle moved to approve as presented. Commission concurred.
    A. Regular Meeting Minutes for May 8, 2024
    B. Special Meeting Election Canvass Minutes for May 20, 2024
5. Requisitions --- Purchase Orders --- Invoices: Trecost moved to approve A and B. Commission concurred.
    A. Lake Floyd's ARPA Fund
    B. Vendor List of Payments
6. Exonerations --- Corrective Tickets --- Joint Property Applications: (NONE)
7. Consideration of Approval of a Project Fund Requisition for the payment of cost 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: Trecost moved to approve A and B. Commission concurred.
    A. Series 2019 A&B --- $2,854.00
    B. Series 2008A --- $1,942.33

DRAFT

9:05 A.M. --- Charles Pumphery --- Nuisance --- Shinnston: Charlotte Shaffer, Director of Planning, gave an overview of the situation to date. Ms. Shaffer suggests a thirty day extension. Trecost moved to approve a thirty day extension and then revisit. Commission concurred.

8. Review—Discuss—Consider Administrative Contract for EDA Grant with Region VI: Sheena Hunt, Executive Director of Region VI Planning and Development, gave an overview. Trecost moved to approve upon receipt of bridge loan document in the amount of $1.4 million and documentation of building specs. Commissioner Thomas and Commissioner Trecost voted in favor. Commissioner Hinkle voted against. Motion carried.

9:10 A.M. --- Dale Linn --- Nuisance --- Shinnston: Robert Leonard, Planning Department, gave an overview of the nuisance complaint and requests a sixty day extension. Trecost moved to grant a sixty day extension. Commission concurred.

9. Review—Discuss—Consider Thrasher Agreement for Engineering Services for West Fork Connector Bridge: Commissioner Hinkle asked for project status and order of completion. Trey Simmerman, County Attorney, summarized the scope of the project up to this point. Hinkle wants to table Thrasher agreement. Trecost moved to fund phase two and three. Commissioner Thomas and Commissioner Trecost voted in favor. Commissioner Hinkle voted against. Motion carried.

10. Review—Discuss—Consider Purchasing a Portion of Wilfong Property: Commissioner Hinkle moved to not purchase the Wilfong property. Trecost moved to approve the purchase of the Wilfong property. Commissioner Hinkle explained that the reason not to purchase the Wilfong property is that it is in a flood plain and it is overpriced. Commissioner Hinkle voted in favor. Commissioner Thomas and Commissioner Trecost voted against. Motion failed. Trey Simmerman suggested that the Commission allow Laura Pysz-Laulis, County Administrator, to negotiate a purchase price with Mr. Wilfong. Commissioner Thomas moved to allow Laura Pysz-Laulis to negotiate a land price. Commissioner Thomas and Commissioner Trecost voted in favor. Commissioner Hinkle voted against. Motion carried.

9:20 A.M. --- James Scudere & William Southern ---Alley Closure --- Thorn Street, Enterprise, WV: Tabled

9:25 A.M. --- Special Funding Request --- Progressive Farmers Club of Jones Run Community--- Requesting: $2,000 to Replace the Ceiling in the Jones Run Community Building: Tom Harrison from the Progressive Farmers Club of Jones Run explained the funding request in the amount of $2,000.00 to replace the ceiling. Trecost moved to approve funds in the amount of $4,000.00. Commission concurred.

11. Review—Discuss-- Consider Execution of Real Estate Purchase Agreement & Escrow Instructions related to acquisition of parking lots located at 327 Washington Avenue, Clarksburg, West Virginia 26301: Trecost moved to approve and affix signatures. Commissioner Thomas and Commissioner Trecost voted in favor. Commissioner Hinkle voted against. Motion carried.

DRAFT

Commissioner Hinkle asked what the intended purpose is. There was discussion of different ways to service the citizens of Harrison County.

12. 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): Laaura Pysz-Laulis gave an update on the A/C issues.
13. Review—Discuss—Consider Declaring Property located at 52 Roosevelt Street, Lumberport, West Virginia as an Emergency Nuisance within the frame work of the International Property Maintenance Code Ordinance so that Emergency measures/abatement can be Commenced: Charlotte Shaffer, Director of Planning, asked for an emergency designation to proceed with demolition and gave an overview of the property. Trecost moved to approve. Commission concurred.
14. Review—Discuss – Consider Letter to Alcohol Beverage Control Administration— E & R Enterprises (Hanlan's Meat Market) — Ben Hanlan: Trecost moved to approve. Commission concurred.
    - 2600 East Main Street
      Bridgeport, West Virginia 26330
15. Review—Discuss—Consider Request to Travel --- Pegi Bailey--- OEM --- Buckhannon, West Virginia --- June 5, 2024 --- FEMA G191 Class (EMPG – FREE): Hinkle moved to approve. Commission concurred.
16. Review—Discuss—Consider a Resolution authorizing the President to affix her signature for the application to the WVDEP for 2024 AML Economic Revitalization (AMLER) Program for the Harrison County Agriculture and Youth Complex: Trecost moved to approve. Commission concurred.
17. Review—Discuss—Consider a Resolution authorizing the President to affix her signature for the application to the WVDEP for 2024 AML Economic Revitalization (AMLER) Program for the Harrison County Animal Control Facility: Trecost moved to approve. Commission concurred.
18. Review—Discuss—Consider Policy Statement for Dog and Kennel Fund from 1997 Amendment #1: Trecost moved to approve. Commission concurred.
19. Review—Discuss—Consider Moving all 9AM Commission Meetings to 10AM: Hinkle moved to make all meetings at 10:00 am. Commission concurred.
20. Review—Discuss—Consider Budget Revisions: Trecost moved to approve items A and B. Commission concurred.
    - **A.** General County- Set 1
    - **B.** General County- Set 2
21. Administrator's Report: Laura Pysz-Laulis advised that Salem EMS was closed and coverage was added.
22. Commissioner Comments – Questions: Commissioner Hinkle asked for a notice of discussion on the Salem EMS.

    Trecost moved to adjourn. Commission concurred.

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

DRAFT

_____ _____

Susan Thomas, President Date

DRAFT

Date of Meeting	June 12, 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	WV Fitness	Employee Wellness	$960.00							
Commission	The Water Shop	Water Service(3 Invoices)	$86.00							
Commission	Toshiba Financial	Copier Rental	$177.22							
Commission	Mt. Clare VFD	Reimbursement	$30,000.00							
Commission	Fleetcor	Monthly Fuel	$20,721.37							
Commission	Clarksburg Water Board	Service (6 invoices)	$1,650.96							
Commission	Waste Management	Service (2 invoices)	$1,085.21							
Commission	Mon Power	Public Safety Bldg	$797.22							
Commission	Visual Edge	Copier Rental	$680.01							
Commission	Emcor	Montly Agreements (2 invoices)	$5,270.00							
Commission	Emcor	Monthly Agreement	$2,825.00							
Commission	Emcor	Montly Agreement	$557.50							
Commission	Emcor	Monthly Agreement			$557.50					
Commission	Thomson Reuters	Online Software	$581.20							
Commission	Susan Thomas	Travel Reimbursement	$203.68							
Commission	The Water Shop	Water Service	$36.00							
Commission	James & Law	Restock Supplies	$2,287.50						$2,287.50	
Commission	Stationers	Restock Supplies	$1,057.20						$1,057.20	
Commission	Progressive Farmers Club	Funding Request	$4,000.00							
Commission	Visual Edge	Copier Rental	$244.14							
Commission	Phillips Excavating	Ditch Drainage	$5,446.23							
Commission	TK Elevator	Maintenance	$3,909.84							
Commission	WV Regional Jail	Inmate Housing	$178,915.58							
Commission	Hart Office	Toner	$450.00							
Commission	Mary L. Robinson	Parking lot Deposit	$45,000.00							
County Clerk	The Water Shop	Water Servcie	$66.00							
County Clerk	Amazon.com	Rubber Bands	$39.98							
County Clerk	Uline	Snap & Seal Bags	$150.00							
County Clerk	Hart Office	Toner	$897.00							
County Clerk	AJ-Allegheny Systems	Maintenance Agreement	$975.00							
County Clerk	ES&S Election System	On Site Election	$5,475.00							
Law Enforcement	Bridgeport Express Care	Employee Screening	$100.00							
Law Enforcement	ROCIC	In Service Fees	$300.00							
Law Enforcement	Truist Bank	Various Charges	$316.86							
Law Enforcement	Truist Bank	Various Charges	$306.76							
Law Enforcement	TLG Printing	Business Cards	$20.00							
Maintenance	UniFirst	Carpet Runners	$259.24							
Maintenance	Lowe's	Supplies	$199.17							
Maintenance	Marsh Lumber	Supplies	$7.99							
Maintenance	Clarksburg Blue Printing	Numbers	$170.15							
Maintenance	Sandy's	Supplies	$18.98							
Maintenance	Lowe's	Supplies	$182.96							
Jeff Petroski	Jeff Petroski	Well Reimbursement	$32.10							
911 Center	UniFirst	Carpet Runner Rental			$62.25					
911 Center	APCO International	Recertification		$30.00						
911 Center	Harrison Rural Electric	Electric Service (2 invoices)		$2,922.60						

Date of Meeting	June 12, 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
911 Center	Hope Gas	Gas Service		$61.90						
911 Center	City of Bridgeport	Water Service		$243.43						
911 Center	Shinnston Ace Hardware	Supplies		$9.18						
911 Center	Central Square	Annual Maintenance		$63,485.60						
911 Center	Central Square	On site work		$5,254.59						
Parks & Rec.	Mon Power	Service			$29.91					
Parks & Rec.	Phillips Excavating LLC				$5,446.23					
Parks & Rec.	Frontier	Phone Service			$176.12					
Parks & Rec.	Clarksburg Water Board	Water Service			$330.58					
Parks & Rec.	Waste Management	Waste Collection			$130.81					
Parks & Rec.	Summit Park PSD	Water Service			$179.97					
Parks & Rec.	Marsh Lumber	Supplies			$123.61					
Parks & Rec.	Donna Stuart	Reimbursement			$11.52					
Parks & Rec.	UniFirst	Weekly Rug			$25.42					
Parks & Rec.	Sandy's	Supplies			$24.95					
Process	The Water Shop	Water Service	$36.00							
Garage	Advance Auto Parts	Automobile Parts	$46.89							
Garage	Whaley Distributing	Shop Supplies	$131.19							
Garage	Fisher Auto	Shop Supplies (3Invoices)	$375.21							
Animal Control	Lowe's	Various Supplies			$682.00					
Animal Control	Tractor Supply	Various Supplies			$1,917.17					
Animal Control	City of Shinnston	Water Service			$44.79					
Magistrates	The Water Shop	Water Service	$21.00							
Community Corrections	Upshur Co. Day Report	Reimbursement				$75.00				
Community Corrections	Uline	Supplies				$66.00				
Community Corrections	Taylor Rolenson	Reimbursement				$375.00				
Community Corrections	Mountainside Medical	Supplies				$1,380.00				
Community Corrections	Mirco Distributing	Lab Confirmations				$37,139.70				
Community Corrections	Harrison Co. Commission	Rent				$15,000.00				
Community Corrections	BestNotes	Monthly Subscription				$503.00				
Home Incarceration	Buddi US, LLC	Monitoring Fees				$4,635.10				
Home Incarceration	Canon Financial Services	Copier Rental				$198.19				
Sheriff & Treasurer	Software Systems	Postage	$61,440.24							
Prosecuting Attorney	WV Pros. Atty Assoc.	Conference	$3,305.00							
Prosecuting Attorney	Truist Bank	Supplies	$612.78							
Prosecuting Attorney	Carolina Co. Sheriff's	Process Service	$60.00							
Prosecuting Attorney	Truist Bank	Various Charges	$1,516.49							
Security	The Water Shop	Water Service			$18.00					
Assessor	J D Power	Commercial Truck Guide	$101.00							
Assessor	Batman Trophy	Supplies	$245.00							

Date of Meeting	June 12, 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	Christina Richards	Milage Reimbursement	$217.08							
			$384,566.93	$72,007.30	$9,760.83	$59,371.99	$0.00	$0.00		$0.00
					Grand Total :	$525,707.05				

COMMISSIONER'S SIGNATURE _____ DATE _____

COMMISSIONER'S SIGNATURE _____ DATE _____

COMMISSIONER'S SIGNATURE _____ DATE _____

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. (06/12/24)

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 **$6,110.00**

5. The total amount requested to be disbursed from the Series A Administrative Expense Fund pursuant to this Requisition is **$6,110.00** 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) **$6,110.00** 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 **12th day of June, 2024.**

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Its President

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

MuniCap, Inc.	Invoice #052024-175	Dated: 05/17/24	$6,110.00
	Total		**$6,110.00**

INVOICE

MuniCap, Inc.
8965 Guilford Road
Columbia, MD 21046

Invoice Date	Invoice #
5/30/2024	052024-175

Balance Due

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:
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 5/30/2024
Invoice # 052024-175

MuniCap, Inc.
8965 Guilford Road
Columbia, MD 21046

Project: Charles Pointe Series 2008

Terms	Client #
Net 30	1394

Item	DATE	Description	Hrs	Amount
Director (PSK)	4/5/2024	Review CED assessments reconciliation. Request information from county. Discuss reconciliation with associate.	2	450.00
Proj Mgr (SAM)	4/5/2024	Discuss CED and TIF collections with associate related to information request..	2.25	483.75
Director (ESM)	4/9/2024	Call with associate to review collection and remittance variance with respect to TIF and Assessments as billed.	0.75	168.75
Director (PSK)	4/9/2024	Review CED assessments reconciliation. Request information from county. Discuss reconciliation with associates.	3	675.00
Proj Mgr (SAM)	4/9/2024	Request developer's quarterly disclosures.	0.25	53.75
Director (PSK)	4/10/2024	Review CED assessments reconciliation. Request information from county. Discuss reconciliation with associates.	3	675.00
Proj Mgr (SAM)	4/10/2024	Update account reconciliation with February transactions.	0.25	53.75
Director (PSK)	4/11/2024	Review CED assessments reconciliation.	0.75	168.75
Proj Mgr (SAM)	4/12/2024	File revenue source information.	0.25	53.75
Proj Mgr (SAM)	4/17/2024	Update account reconciliation file with March transactions. Review prior year special assessment report and red line past reports.	3.75	806.25
Sr Assoc (MS)	4/17/2024	Prepare account statements for updating account reconciliation.	0.25	50.00
Proj Mgr (SAM)	4/18/2024	Continue special assessment report and workbook preparation.	3.75	806.25
Proj Mgr (SAM)	4/19/2024	Update special assessment report workbook to current year information.	3.25	698.75
Proj Mgr (SAM)	4/22/2024	Continue preparation of special assessment report workbook.	1.5	322.50
Sr Assoc (MS)	4/22/2024	Contact project manager regarding upcoming debt service payment.	0.25	50.00
Sr Assoc (MMM)	4/24/2024	Provide follow-up regarding management of project tasks and reports in project management software program.	0.25	50.00
Director (PSK)	4/25/2024	Correspond with county regarding invoices and submit third party invoice.	0.25	56.25
Director (JLA)	4/30/2024	Assist with identification and provision of material information related to on-going compliance.	0.5	112.50
Director (JLA)	4/30/2024	Post quarterly statements to EMMA.	0.25	56.25
Proj Mgr (SAM)	4/30/2024	Review and remit developer's quarterly reports to be posted to EMMA and notify the developer.	1.25	268.75

Total

SAM/PK

Billing Inquiries? Call (443) 539-4104

E

INVOICE

MuniCap, Inc.
8965 Guilford Road
Columbia, MD 21046

Invoice Date	Invoice #
5/30/2024	052024-175

Balance Due $6,110.00

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:

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 5/30/2024

Invoice # 052024-175

MuniCap, Inc.
8965 Guilford Road
Columbia, MD 21046

Terms	Client #
Net 30	1394

Project: Charles Pointe Series 2008

Item	DATE	Description	Hrs	Amount
Sr Assoc (MMM)	4/30/2024	Verify EMMA posting.	0.25	50.00
		Subtotal Fees:		6,110.00

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

Total **$6,110.00**

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. 87 (06/12/24)

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 **$1,282.50.** 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) **$1,282.50** 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 **12th day of June, 2024.**

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Its President

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

MuniCap, Inc.	Invoice #052024-430	Dated: 05/30/2024	$1,282.50
		Total	**$1,282.50**

INVOICE

MuniCap, Inc.
8965 Guilford Road
Columbia, MD 21046

Invoice Date	Invoice #
5/30/2024	052024-430

Balance Due $1,282.50

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:

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

Invoice Date 5/30/2024

Invoice # 052024-430

MuniCap, Inc.
8965 Guilford Road
Columbia, MD 21046

Project: Charles Pointe 2019

Terms	Client #
Net 30	2024

Item	DATE	Description	Hrs	Amount
Exec VP (MD)	4/2/2024	Review February journal entries.	0.25	68.75
Proj Mgr (SAM)	4/4/2024	Provide requested back up to accounting. Update account reconciliation file with February transactions.	0.5	107.50
Proj Mgr (SAM)	4/8/2024	File revenue source information and review prior sources.	0.5	107.50
Sr Assoc (OO)	4/18/2024	Prepare March journal entries.	0.5	100.00
Sr Assoc (MS)	4/18/2024	Prepare account statements for updating account reconciliation.	0.25	50.00
Proj Mgr (SAM)	4/19/2024	Streamline availability of source materials received.	0.5	107.50
Proj Mgr (SAM)	4/22/2024	Update account reconciliation file with March transactions.	0.25	53.75
Exec VP (MD)	4/23/2024	Complete review of January and February journal entries. Review March journal entries.	0.5	137.50
Sr Assoc (OO)	4/23/2024	Email follow to trustee regarding missing backup.	0.25	50.00
Sr Assoc (MS)	4/23/2024	Contact project manager regarding upcoming debt service payment.	0.25	50.00
Sr Assoc (MMM)	4/24/2024	Provide follow-up regarding management of project tasks and reports in project management software program.	0.25	50.00
Sr Assoc (OO)	4/25/2024	Post January, February and March journal entries in QuickBooks.	0.75	150.00
Exec VP (MD)	4/29/2024	Confirm January, February and March balances in QuickBooks and approve final journal entries. Download and email monthly financial statements for January, February and March.	0.5	137.50
Director (JLA)	4/30/2024	Assist with identification and provision of material information related to on-going compliance.	0.5	112.50

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

Total **$1,282.50**

SAM/PK

Billing Inquiries? Call (443) 539-4104

E

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. 37

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 **$100.00.** 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) **$100.00** 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 **12th day of June, 2024.**

THE COUNTY COMMISSION OF HARRISON COUNTY

By: _____
Its President

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

MuniCap, Inc.	Invoice #052024-262	Dated: 05/30/2024	$ 100.00
		Total	**$ 100.00**

INVOICE

MuniCap, Inc.
8965 Guilford Road
Columbia, MD 21046

Invoice Date	Invoice #
5/30/2024	052024-262

Balance Due $100.00

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 5/30/2024

Invoice # 052024-262

MuniCap, Inc.
8965 Guilford Road
Columbia, MD 21046

Terms	Client #
Net 30	1676

Project: Harrison County-WhiteOak Admin

Item	DATE	Description	Hrs	Amount
Sr Assoc (MS)	4/23/2024	Prepare account statements for updating account reconciliation.	0.25	50.00
Sr Assoc (MS)	4/25/2024	Update account reconciliation for March activity.	0.25	50.00

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

Total **$100.00**

MS/PK

Billing Inquiries? Call (443) 539-4104

E

CONTRACT FOR PROJECT ADMINISTRATION SERVICES

THIS CONTRACT FOR PROJECT ADMINISTRATION ON THE PUBLIC BUILDING CONSTRUCTION PROJECT ENTERED INTO THIS _____ **DAY OF** _____ **2024** BETWEEN THE HARRISON COUNTY COMMISSION, HEREINAFTER CALLED THE "COMMISSION", AND THE REGION VI PLANNING AND DEVELOPMENT COUNCIL, HEREINAFTER CALLED THE "COUNCIL."

NOW THEREFORE, the parties hereto do mutually agree as follows:

Council's Work. The Harrison County Commission agrees to engage the Administrative Services of the Council, and the Council agrees to provide all the Administrative Services to the Commission required to efficiently perform all the functions required for the administration of the Public Building Construction Project and pursuant to the prescribed conditions of the funding agency requirements as further described in Exhibit "A", entitled "Council's Services", a copy of which is attached hereto and made an integral part of this contract. The United States Economic Development Administration grant and matching local funds will fund the $30,000.00 for project administration services.

Consideration for Work. The Commission will compensate the Council for serving as the Commission's Professional Project Administrator for all of the services described in Exhibit "A" Compensation for administrative services budgeted in the Commission's Public Building Construction Project.

If project is not constructed then the Council may be reimbursed all expenses incurred up to cancellation of services and/or project. Overhead expenses are adjusted monthly and reflect actual indirect costs as approved by the US Economic Development Administration in the Council's Cost Allocation Plan.

Based upon: 1) our current understanding of the terms, structure, size and schedule of said project, 2) the duties we will undertake pursuant to this contract, 3) the time we anticipate devoting to said project, and 4) the responsibilities we will assume in connection therewith, our fee and expenses as Project Administrator for this project will be **$30,000.00**, which will be invoiced monthly. Such fee may vary: 1) if the actual amount of the project actually differs significantly from the amount stated in the Grant/ Loan documents, 2) if material changes in the structure of the project occur or, 3) if unusual or unforeseen circumstances arise which require a significant increase in our time or responsibility. If, at any time, we believe that circumstances require an adjustment of our original fee estimate, we will consult with the Commission and provide a written amendment to this contract, which must be approved and executed by both parties.

Council's Work Schedule. The Council will commence performance of its Services required under this Contract effective **April 1, 2024** and will diligently pursue such services in an expeditious, efficient, and professional manner for a period of time, terminating upon successful completion of all contract items, and approval thereof by the Commission, which shall not be unreasonably withheld.

Project Administration Fee for Harrison County Commission Public Building Construction Project is $30,000.00

_____
Initial

Council's Work Standards. The Council is being engaged as an independent professional and, accordingly, the Council will perform all of its services required under this Contract in an expeditious, efficient, and professional manner, in accordance with the ethical precepts adopted by its profession.

Council's Compliance with All Applicable Laws. In performing its services pursuant to this Contract, the Council will abide by all applicable federal, state, and local laws, including all regulations, policies, and rules promulgated by the governmental agencies which may be involved. Accordingly, the Council certifies it will comply with all of these requirements, including the preparation and filing of necessary reports, as described in the attached Exhibit "A" hereto.

Term of Contract. This Contract shall be effective as of **April 1, 2024** and shall continue in annual renewable terms until the Services of the Council are satisfactorily completed and accepted by the Commission, which shall not be unreasonably withheld, but may be terminated under the following conditions, which are exclusive of and in addition to other terms that may be otherwise provided in this Contract:

(a) the bankruptcy, receivership, insolvency, dissolution, or other inability of either party to perform their respective duties; or,

(b) withdrawal of Project funds by the funding agency.

(c) impossibility of completion of Project for any reason, including but not limited to economic feasibility.

(d) By either party upon thirty (30) days' notice.

Prohibition of Assignment by Parties. This Contract including any of the rights or duties created in it for or against either party or any actions arising as a result of this Contract are not transferable or assignable in whole or in part to outside parties except upon the terms and conditions herein provided and only then with the prior written consent of the other party.

Cooperation of Parties. Each of the parties to this Contract agree to execute any and all documents necessary to carry out and effectuate the intent of this Contract provided they are mutually agreeable.

Contractors will submit all invoices to the engineer for review and approval. The engineer will then forward these invoices to the Council. After the Council prepares the Requests for Payment, which have been approved by the Commission, copies will be forwarded to the funding agency for approval.

The funding agency will review and approve the request for payment and the funds will be forwarded to the bank account. When the funds are received an authorized official will notify the Council. The Council will then issue a check to the appropriate vendor.

Acknowledgement of Preamble Recitals by Parties. The parties to this contract agree that the terms and conditions of this document are binding upon the legal representatives, successors, and assigns of the

parties, if any.

Notice to Parties. All notices shall be sent to the respective parties at the addresses indicated with the signature. Any notices of changes in address shall be promptly sent to the other party by the changing party in writing via certified mail.

Completeness and Modification of Agreement. This Contract constitutes the entire agreement between the parties and no variance or modification thereof shall be valid and enforceable, except by an amended contract in writing, executed and approved in the same manner as this Contract.

Severability of Terms. In the event of any of the terms, conditions, covenants, agreements or stipulations of this Contract are determined to be unlawful or otherwise unenforceable, such items so determined shall be considered deleted from this Contract, as though such items never appeared in this Contract and all other remaining terms, conditions, covenants, agreements, or stipulations shall remain and constitute a valid binding Contract.

Applicable Law. The provisions of West Virginia Law shall govern the interpretation and enforcement of this Contract.

IN WITNESS WHEREOF, the two undersigned parties, intending to be legally bound, have executed this contract as of the date first written above.

Region VI Planning & Development Council
34 Mountain Park Drive
White Hall, WV 26554

BY: Sheena Hunt
Sheena Hunt, Executive Director

ATTEST:
Rosemary Raschella
Rosemary Raschella, Project Coordinator

Harrison County Commission
229 S. Third Street
Clarksburg, WV 26301

BY: _____
President

ATTEST:

_____
County Administrator





Project Administration Fee for Harrison County Commission Public Building Construction Project is $30,000.00

_____
Initial

IN WITNESS WHEREOF, the two undersigned parties, intending to be legally bound, have executed this contract, renewed annually, one year from the date first written above.

Region VI Planning & Development Council
34 Mountain Park Drive
White Hall, WV 26554

BY: _____
Sheena Hunt, Executive Director

ATTEST:

_____
Rosemary Raschella, Project Coordinator

Harrison County Commission
229 S. Third Street
Clarksburg, WV 26301

BY: _____
President

ATTEST:

_____
County Administrator

IN WITNESS WHEREOF, the two undersigned parties, intending to be legally bound, have executed this contract, renewed annually, two years from the date first written above.

Region VI Planning & Development Council
34 Mountain Park Drive
White Hall, WV 26554

BY: _____
Sheena Hunt, Executive Director

ATTEST:

_____
Rosemary Raschella, Project Coordinator

Harrison County Commission
229 S. Third Street
Clarksburg, WV 26301

BY: _____
President

ATTEST:

_____
County Administrator

Project Administration Fee for Harrison County Commission Public Building Construction Project is $30,000.00

_____
Initial

EXHIBIT "A"
COUNCIL'S SERVICES

Attached to and made an integral part of this Agreement for Project Administration Services dated _____, **2024** by and between the Commission and the Region VI Planning and Development Council (Council).

In general, the Council will serve as the Commission's Project Administrator and will help to identify and obtain additional program funds for the project and accordingly will provide any and all administrative services and the assurances for this project during the affective period of this Contract.

(a) Provide a financial management system including cash receipts journal, cash disbursements journal, general ledger.

(b) Prepare payment requests.

(c) Act as a Labor Compliance Officer.

(d) Order current Federal and State wage rates.

(e) Attend pre-construction conference.

(f) Record minutes of pre-construction conference.

(g) Verify that contractor is not on State or Federal disbarment list.

(h) Interview contractor's work force to ensure compliance with Davis-Bacon. Record interviews in files.

(i) Ensure contractor's submission of weekly payrolls, review for irregularities and keep in files.

In performing its services pursuant to this Contract, the Council will comply with all of the provisions of the following Acts, Regulations, Executive Orders, policies, procedures, and rulings applicable to contracts funded in whole or in part by the funding agency.

1. Requirements of the Flood Disaster Protection Act of 1973 (42 USC 4001 as amended) and the National Flood Insurance Act of 1968 (42 USC-4127 as amended).
2. Equal Employment Opportunities. Requirements of the Civil Rights Act of 1968 (18 USC 245 as amended) - For activities and Contracts not subject to Executive Order 11246 (as amended). Including Section 3, Section 109 Housing and Community Act.
3. Requirements of the Clean Air Act (42 USC 1857, as amended) and the Federal Water pollution (33 USC 1251, as amended) and Clean Air Act, Sec. 306 (42 USC 1857h-4, as amended).
4. Federal Labor Standards requirements of the Davis-bacon Act (40 USC 276a, as amended) as Supplemented by Department of Labor Regulations (29 CFR, Parts 3.5 and 5a).
5. National Environmental Policy Act of 1969 (42 USC 4321, as amended).
6. Hatch Act (5 USC 1501, as amended).
7. National Historic Preservation Act (16 USC 470, as amended) and Public Law 93-291.

Project Administration Fee for Harrison County Commission Public Building Construction Project is *$30,000.00*

Initial

8. Requirements of Title VI of the Civil Rights Act of 1964 (42 USC. 2000a, as amended).
9. Administration Requirements for grants-in-aid to State and Local Governments, OMB Circular No. A102 revised (Attachments A-D).
10. Clean Air Act, Sec. 306 (42 USC 1857h-4, as amended).
11. The following Executive Orders:

    Executive Order 11246 Executive Order 11738

    Executive Order 11988 Executive Order 11990

    Executive Order 11514
12. Copeland (Anti-Kickback) Act (18 USC 874, 404 SC 276c).
13. Contract Work Hours and Safety Standards Act (40 USC 327).
14. Convict labor prohibited unless performed by work release, paroled, or on probation participants.
15. Americans with Disabilities Act, Sec. 504 Rehabilitation Act of 1973.
16. Age Discrimination Act of 1975, as amended.

Project Administration Fee for Harrison County Commission Public Building Construction Project is *$30,000.00*

Initial



HARRISON COUNTY COURT HOUSE

Harrison County Assessor
Joseph R. "Rocky" Romano
229 S Third Street
Clarksburg, WV 26301-2958
Phone (304) 624-8510 Fax (304) 626-1066

June 6, 2024

Assessor's Office General County 406
2023-2024 Budget Revisions

From: 406-459 (New Equipment), $2,000 To: 406-108 (Overtime)

From: 406-459 (New Equipment), $1,000 To: 406-212 (Printing)

Joseph R "Rocky" Romano, Assessor

JOHN SPIRES

HARRISON COUNTY CLERK

Phone: 304-624-8675 • Fax: 304-624-8575 • Email: jspires@harrrisoncountywv.com

301 W. Main Street • Clarksburg, West Virginia 26301

June 4, 2024

Harrison County Commission
Susan Thomas
David Hinkle
Patsy Trecost

Commissioners,

Please make the following transfers regarding my current budget for fiscal year 2023-2024:

INCREASE

413-103-01	EARLY VOTING	$2,500
413-106-00	RETIREMENT	$1,000
413-108-00	OVERTIME	$1,500

DECREASE

413-103-00	POLL WORKERS	$5,000

Thank you in advance for your time and consideration with this matter.

John Spires
Harrison County Clerk

Clerk of the Circuit Court

Harrison County

Telephone (304) 624-8635
Fax (304) 624-8710

Albert F. Marano
Circuit Clerk

301 West Main Street
Clarksburg, West Virginia 26301

Lori A. Thomas
Chief Deputy

June 3, 2024

Honorable Harrison County Commission
229 S. 3rd St.
Clarksburg, WV 26301

Dear Commissioners,

Please transfer $2,000.00 from Material & Supplies 403-341 to Circuit Clerks Training 403-221 to cover the increase.

Thank you in advance for your time and consideration in this matter.

Sincerely,

Albert F. Marano
Circuit Clerk

ACCESS AND REMEDIATION LETTER AGREEMENT

This **ACCESS AND REMEDIATION LETTER AGREEMENT** ["Agreement"] is made and entered into to be effective as of the 4th day of June, 2024, by and among the Harrison County Commission, West Virginia, ("the Commission"), and Evelyn Swiger, Individuals (collectively "the Parties").

RECITALS

WHEREAS, nuisance conditions exists on the Parties property in Harrison County, West Virginia and thereby requiring specific timeframes for remediation of stipulated, admitted and conceded nuisance conditions; and

WHEREAS, the Parties believe it is in their best interests to reach a full and final agreement resolving the collection matters; and

WHEREAS, the Parties successfully resolved this matter via private negotiation.

AGREEMENT

NOW, THEREFORE, in consideration of the recitals, mutual covenants and agreements contained herein, and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the Parties, intending to be legally bound, agree as follows:

TERMS OF THE AGREEMENT

1.1 In consideration of the execution of this Agreement, the Parties agree as follows:

- That the Parties property located at District 01, Map 115, Parcel 7 is a nuisance in Harrison County, West Virginia – and the provisions herein apply as to this parcel, and the materials situate thereon.

- That the Parties shall refrain from allowing construction materials, tires or material/car/rubbish parts to be deposited on his/her properties within Harrison County, or to accumulate on their properties within Harrison County.

- The Parties shall allow the Commission to remove all such materials, construction materials, tires, car parts/rubbish/trailers and other unsightly and offensive materials on 116 Mount Clare Road property situate within the County, no sooner than fifteen (15) days of the execution of Agreement, at a time convenient to the Commission or its contractors. **THIS FIFTEEN (15) DAY TIMEFRAME IS INSERTED HEREIN SO THAT Evelyn Swiger HAS TIME TO REMOVE PERSONAL ITEMS.**

- The Parties hereby authorizes the Commission, and its authorized agents, representatives and contractors to enter upon the Parties property situate in Harrison County, West Virginia for the purpose of satisfying the terms and conditions, and intent, of this Agreement. Stated differently, the Parties expressly vests in the Commission, and its authorized agents, representatives and contractors, a temporary, unrestricted construction easement to complete the work and remediation contemplated by this Agreement – said easement terminating upon the completion of remediation work to the sole and lone satisfaction of the Commission – consistent with this Agreement.

- The Parties unconditionally waives, releases, acquits and forever discharges the Commission, and its authorized employees, officers, directors, partners, shareholders, affiliates agents, representatives and contractors or and from any and all claims, actions, causes of actions, demands, rights, damages, costs, expenses, right of contribution or compensation whatsoever, direct or indirect, known or unknown, foreseen or unforeseen, on account of or in any way related to the remediation of their parcel in Harrison County, West Virginia, and the presence of the Commission, and/or its authorized employees, officers, directors, partners, shareholders, affiliates agents, representatives and contractors on the Parties property/the Parcel.

- The Commission states that it shall attempt to schedule and coordinate all remediation work with the Parties, and shall attempt to utilize cost-effective contractors.

- The Parties also specifically grants a construction/remediation lien for the full amount of the actual, paid expense necessary to remediate the nuisance conditions located on their parcel in Harrison County, West Virginia, to the benefit of the Harrison County Commission; and consents to the recordation of said lien in any and all relevant county offices and indexes by the Harrison County Commission.

- The Parties covenants that they shall refrain prospectively from maintaining a nuisance on their parcel located in Harrison County, West Virginia. Among others, The Parties will not cause, directly or indirectly, vehicles, trailers, or garbage (abandoned or otherwise) to accumulate on their property.

- The Parties tenders one dollar (1.00) unto the Commission as consideration for this Agreement and specifically agrees that the Parties shall not challenge this Agreement for lack of consideration.

- It is expressly understood that should the Parties breach any provision of this Agreement the Commission preserves its right to seek full relief, and all remedies available under West Virginia law. Further, in the event of breach, the Parties shall be immediately obligated to reimburse the Commission for all remediation costs incurred, as well as for all reasonable attorney's fees, court costs, and finance or interest charges relating to the remediation of the Parties parcel situate in Harrison County, West Virginia.

REPRESENTATIONS AND WARRANTIES

2.1 All parties represent and warrant as follows: (a) that they have the absolute right, power, authority and capacity to enter into and perform this Agreement without any other or further authorization, action or proceeding whatsoever; (b) that they knowingly and voluntarily execute and deliver this Agreement, and in doing so, that they are fully aware of the contents of this Agreement; (c) that the execution and delivery of this Agreement is not the result of any fraud, duress, mistake or undue influence of any nature whatsoever; (d) that they have been advised to and have had the opportunity to consult with counsel prior to executing this Agreement; (e) that no promise, inducement or agreement not herein expressed has been made to or relied upon by it prior to executing this Agreement; (f) that this Agreement has been duly executed by a person with appropriate authority and the performance of this Agreement by it shall not violate, result in a breach of, or constitute a default under any agreement, instrument judgment, or decree to which it is a party or to which it may be subject; and (g) that this Agreement constitutes a valid and binding Agreement.

GOVERNING LAW

3.1 This Agreement shall be governed, construed and enforced in accordance with the laws of the State of West Virginia. The Parties agree that any action arising from or relating to this Agreement shall be instituted in the Circuit Court of Harrison County, West Virginia.

COUNTERPARTS

4.1 This Agreement may be executed in multiple counterparts, each which shall be deemed an original, and all of which shall constitute one Agreement. The signature of a Party to any counterpart shall be deemed to be a signature to, and may be appended to, any other counterpart. Telecopy, facsimile, PDF and other electronically transmitted copies of signatures shall be deemed effective as originals.

FURTHER ASSURANCES

5.1 The Parties shall execute such further document(s) and do any and all such further things as may be reasonably necessary to implement and carry out this Agreement.

UNKNOWN AND UNANTICIPATED DAMAGES

6.1 It is expressly understood and agreed by the Parties that the releases set forth in this Agreement as to property damage are full and final releases, and that such releases are intended to and do embrace not only known and anticipated damages and expenses alleged, but also unknown and unanticipated damages and expenses that may later be alleged to develop or be discovered, including all effects and consequences thereof, whether foreseen or unforeseen.

HEADINGS

7.1 The headings or the sections of this Agreement are inserted for convenience of reference only and shall not be deemed to constitute a part of the Agreement.

MUTUAL DRAFTING

8.1 The Parties agree that this Agreement, in its final form, is the product of mutual efforts by the Parties following review and consideration by each, and this Agreement shall not be construed or interpreted against any Party based presumably upon that Party drafting this Agreement.

ENTIRE AGREEMENT; AMENDMENT

9.1 This Agreement contains the entire understanding of all the Parties to this Agreement with respect to the subject matter hereof, superseding all prior oral or written understandings relating thereto. No amendments, modification, or termination of this Agreement or any waiver of any provision hereof shall be valid or effective unless in writing and signed by all the Parties.

SEVERABILITY

10.1 In the event that any of the provisions of this Agreement shall be held invalid or unenforceable by reason of any final judgment or administrative ruling or by reason of any legislation not existing or hereinafter enacted, such invalidity or unenforceability shall have no effect on the remaining provisions of this Agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement to be effective as of the day and dates set forth below.

_____

THE HARRISON COUNTY COMMISSION, WEST VIRGINIA

By:_____

Its:_____

Dated:_____

Evelyn Rose Swiger

Its Owner

Dated: 6/4/24

The foregoing Agreement was acknowledged before me this 4th day of June, 2024, by Evelyn Rose Swiger

My commission expires June 29, 2026

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
CHARLOTTE SHAFFER
Harrison County Planning Department
301 West Main Street
Clarksburg, West Virginia 26301
My Commission Expires June 29, 2026

NOTARY PUBLIC

[SEAL]

[insert Exhibit 1 – Nuisance Packet]



United States of America

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

Clerk's Fiduciary Report

Estate from Wednesday, May 29, 2024, through Tuesday, June 4, 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, May 29, 2024, the following matters were disposed of in the presence of the Clerk:

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

ROBERT CLAIR JR, who was named in the last will and testament of **LEONA MAE CLAIR**, deceased, as ADMINISTRATOR CTA DBN thereof, qualified as such. Bond was 70,000.00.

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

STEPHANIE L BAILEY, who was named in the last will and testament of **JOE WILBUR BREWER**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

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

JENNIFOR JO BOBBINS, who was named in the last will and testament of **BARBARA ANN FERREN**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

On, Thursday, May 30, 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, **MARK GARLOW** was appointed and qualified as ADMINISTRATOR of the estate of **RONALD GARLOW**, deceased. No bond was required.

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

LUKE AARON WHORTON, who was named in the last will and testament of **BERT MICHAEL WHORTON**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **DEANNA LYNN HOSKINSON** was appointed and qualified as ADMINISTRATOR of the estate of **DONNA JOANN LEGGETT**, deceased. Bond was 54,000.00.

On, Friday, May 31, 2024, the following matters were disposed of in the presence of the Clerk:

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

On, Monday, June 3, 2024, the following matters were disposed of in the presence of the Clerk:

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

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

RICHARD ALLAN BENNETT II, who was named in the last will and testament of **PAMELA KAY BROOKS**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

Short Line Public Service District
P. O. Box 188
Wallace, WV 26448
304-796-4667
June 4, 2024

RE: Reinstatement of Board Member

Mrs. Susan Thomas
301 West Main Street
Clarksburg, WV 26301

Dear Mrs. Thomas,

It would be with great honor to have Mr. Gary Fain to be reinstated as our Secretary, Board of Directors.

So please at this time I am requesting Mr. Fain be reinstated to our Board. If you would just let me know what the next step for him is, Please feel free to call me at the above number I would greatly appreciate it.

Sincerely,

Starla K. Bates, Manager

Fax Cover Sheet

Short Line Public Service District
P. O. Box 188
Wallace, WV 26448

Phone No. (304) 796-4667
Fax No. (304) 796-4901

Send To: Susan Thomas	From: Sheila Bates
Attention:	Date:
Office Location: Clarksburg	Office Location: Wallace
Fax Number: 304 624 8073	Phone Number:

☐ Urgent ☒ Reply ASAP ☐ Please Comment ☐ Please Review ☐ For your Information

Total Pages, including Cover: 2

Comments:

Thank you

*This institution is an equal opportunity provider and employer.

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov.

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 _____, 2022, and ending _____, 20 _____

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
Mt. Clare Volunteer Fire Department

EIN or SSN
55-6023817

Name and title of officer or person subject to tax
Danny McNemar — 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	[X]	b **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	93,329
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 [ ] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) Mt. Clare Volunteer Fire Department, (EIN) 55-6023817 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 Hilarion V. Cann, CPA (**ERO firm name**) to enter my PIN 23817 (**Enter five numbers, but do not enter all zeros**) 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 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 _____

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. 55122002266 (**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 Hilarion V. Cann Date 7/17/2023

ERO Must Retain This Form—See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

CLIENT COPY

Electronic Filing Information (990/PF/EZ/T/1120-POL)

Signature Method

[X] Option (1) - Using Practitioner PIN. Use Section (A) below.

[ ] Option (2) - Scanned 8453-TE.

Date return prepared
7/17/2023

PIN Information

Enter information below

	(A) Practitioner PIN:			
	PIN (5 Digits)	TP entered	ERO entered	If the ERO entered taxpayer PIN, you must fill out the 8879-EO (IRS e-file Signature Authorization Form).
Taxpayer PIN:	23817	[ ]	[X]	
ERO PIN:	02266			

EFIN

Enter your 6-digit EFIN number. You can enter EFINs in the Preparer Table.

EFIN: 551220

Submission ID

The Submission ID for this e-File will be computed automatically when an EFIN is entered above. It will only be regenerated if a 'Rejected by EFC' or 'Rejected by Agency' acknowledgement is received and the e-File is recreated.

Submission ID: 5512202023124mtjbxug

Name Control

Click here to see Knowledge Base Document 14500, for more information on Name Controls

MTCL

Organization Information

Please enter all taxpayer demographic data on the Main Information form.

Does the IRS have the most current Responsible Party information on file? [ ] Yes [ ] No

Officer name	Officer Title	Date return signed
Danny McNemar	Chief	07/17/2023
Officer Email address	Officer Phone	Officer Foreign phone

ERO (Enter data in the Preparer Manager)

ERO's name	Foreign phone number
Hilarion V Cann	
Firm's name	
Hilarion V. Cann, CPA	

Preparer (Enter data in the Preparer Manager)

Preparer's name	PTIN	Non-paid prep type
Hilarion V Cann	P00768237	
Firm's name		Foreign phone number
Hilarion V. Cann, CPA		

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Perjury Statement
Under penalties of perjury, I declare that I am an officer of the above exempt organization and that I have examined a copy of the exempt organization's 2022 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the exempt organization's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Officer's Signature
I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN 23817 Date: 7/17/2023

ERO Declaration
I declare that the information contained in this electronic return is the information furnished to me by the corporation. If the exempt organization furnished me a completed return, I declare that the information contained in this electronic return is identical to that contained in the return provided by the exempt organization. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this tax return by entering my PIN below:

ERO's PIN 55122002266
(Enter EFIN plus 5 self-selected numerics)

Included E-File Forms (990/1120POL EF Info)

E-file created on 07/17/2023 07:11:13 PM with SubmissionID: 5512202023124mtjbxug

Form Order	*Form Name*	*Section/Worksheet*
1	Elections	
2	Return Header	
3	990	
4	Sch A (990)	
5	Sch B (990)	
6	Sch D (990)	
7	Sch G (990)	
8	Sch O (990)	
9	4562 990	
10	4797	

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The following questions should be answered in the context of the **FEDERAL** return being electronically filed.
Responses for state efiles are below.

Check ("x") this column to see more information, when available.

Form family applicability				
1065	1120/F	1120S	990	1041

☐ Name of signing officer or fiduciary . Danny McNemar

☐ Check ("X") if foreign officer and does not have a SSN/TIN

OR

☐ Check ("X") if officer opts not to provide SSN/ITIN

OR

Enter SSN/EIN of signing officer or fiduciary 236-33-2842

1065	1120/F	1120S	990	1041
Y	Y	Y	Y	Y

☐ Total Income from Prior Year return . . . . . _____

1065	1120/F	1120S	990	1041
Y	Y	Y		Y

☐ If claiming deduction for Salary & Wages on current year return, mark this box ☐
and enter the **COUNT** of original W2's reported to SSA for this tax year. . _____

1065	1120/F	1120S	990	1041
Y	Y	Y		

☐ If claiming Compensation of Officers on current year return, mark this box ☐
and enter the number of officers . . . . . _____

1065	1120/F	1120S	990	1041
	Y	Y		

☐ Parent Company Name . . . . . _____
Parent Company EIN . . . . . _____

1065	1120/F	1120S	990	1041
Y	Y	Y		

☐ Business's Primary Physical Address:
Street _____
Line 2 _____
City _____ St ____ Zip _____
Country _____ Province _____ Postal Code _____

1065	1120/F	1120S	990	1041
Y	Y	Y		

☐ Grantor Name . . . . . _____
Grantor SSN . . . . . _____

1065	1120/F	1120S	990	1041
				Y

☐ Indicate which, if any, of the following forms this entity is required to file.
☐ 720 ☐ 990 ☐ 1042

☐ 940 ☐ 941 ☐ 943 ☐ 944 ☐ 945

1065	1120/F	1120S	990	1041
Y	Y	Y		Y

☐ Were estimated tax payments made for this entity towards the current tax year's liability?
☐ Yes ☐ No

1065	1120/F	1120S	990	1041
	Y	Y		Y

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

First Payment, regardless of quarter or date paid.

Method Direct Debit/ACH ☐ Cash ☐ Check ☐ EFTPS ☐

Amount paid with first quarter . . . . . _____

Date payment was requested to be debited . . . . . _____

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . . _____

EFTPS Confirmation Number . . . . . _____

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

Last Payment, regardless of quarter or date paid.

Do NOT use if only one estimated payment was made.

Method Direct Debit/ACH ☐ Cash ☐ Check ☐ EFTPS ☐

Amount of last payment . . . . . _____

Date payment was requested to be debited . . . . . _____

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . . _____

EFTPS Confirmation Number . . . . . _____

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Federal
Tax Return

Mt. Clare Volunteer Fire Department

2022

Hilarion V. Cann, CPA
200 South 2nd St.
Clarksburg, WV 26301
Phone: (304) 623-5657
hvccpa@aol.com

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 _____, 2022, and ending _____, 20_____.

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
Mt. Clare Volunteer Fire Department

EIN or SSN
55-6023817

Name and title of officer or person subject to tax
Danny McNemar — 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	
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	0
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) Mt. Clare Volunteer Fire Department, (EIN) 55-6023817 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 Hilarion V. Cann, CPA (ERO firm name) to enter my PIN 23817 (Enter five numbers, but do not enter all zeros) 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 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 7/17/2023

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. 55122002266 (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 5/14/23

ERO Must Retain This Form—See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

CUSTOMER COPY

Form **8868**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

► File a separate application for each return.
► Go to *www.irs.gov/Form8868* for the latest information.

OMB No. 1545-0047

Electronic filing *(e-file)*. You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	Mt. Clare Volunteer Fire Department	55-6023817
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions.	
	PO Box 225	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	Mt Clare, WV 26408-0008	

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ► Danny McNemar

  Telephone No. ► (304) 623-9625 Fax No. ►
- If the organization does not have an office or place of business in the United States, check this box . . . . . ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . . . ► ☐. If it is for part of the group, check this box . . . . . ► ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11/15, 20 23, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☒ calendar year 20 22 or

► ☐ tax year beginning _____, 20 ____, and ending _____, 20 ____

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$ 0
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 0
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 0

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2022)

HTA

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Electronic Filing Information (8868)

Signature Method

[X] Option (1) - Using Practitioner PIN. Use Section (A) below.
[ ] Option (2) - Scanned 8453-TE.

PIN Information Enter information below

	(A) Practitioner PIN:			
	PIN (5 Digits)	TP entered	ERO entered	If the ERO entered taxpayer PIN, you must sign out the 8879-TE (IRS e-file Signature Authorization Form)
Taxpayer PIN:	23817	[ ]	[X]	
ERO PIN:	02266			

EFIN

Enter your 6-digit EFIN number. You can enter EFINs in the Preparer Table.
EFIN: 551220

Submission ID

The Submission ID for this e-File will be computed automatically when an EFIN is entered above. It will only be regenerated if a 'Rejected by EFC' or 'Rejected by Agency' acknowledgement is received and the e-File is recreated.
Submission ID: 5512202023124mtjbof6

Name Control

Click here to see Knowledge Base Document 14500, for more information on Name Controls
MTCL

Organization Information

Please enter all taxpayer demographic data on the Main Information form.

Officer name	Title		Date return signed
Danny McNemar	Chief		07/17/2023

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Payment and Refund Options (990/PF/EZ/T/1120POL E-File Info)

Zero Balance/Refund Due Option

[X] Taxes have been paid in full. There is neither a refund nor a balance due.

Tax Liability Options

[ ] You owe $0 in tax liability.
- [ ] Paper check by mail. See 'Mailing Inst' tab below for addresses.
- [ ] Direct Debit.
- [ ] Electronic Federal Tax Payment System (EFTPS) visit: Click here to go to http://www.eftps.gov/

Refund Options

[ ] You are due a refund of $0.
- [ ] Paper check by mail.

Bank Information

Tax Payer's Bank Information:

Routing number:
Account number:
Type of account: [ ] Checking [ ] Savings

If a payment is due, enter the date of payment and the amount you will pay.
This date may not be before 3 days prior to transmission of this return or after today's date.
Date
Amount to Pay 0

For estimated payments see Form 990-W. For extension payments see Form 8868.

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 , and ending

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

C Name of organization: Mt. Clare Volunteer Fire Department
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): PO Box 225
Room/suite:
City or town: Mt Clare
State: WV
ZIP code: 26408-0008
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 55-6023817

E Telephone number:

G Gross receipts $: 99,036

F Name and address of principal officer: Danny McNemar Po Box 8, Mt Clare, WV 26408

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) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

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

L Year of formation: 1963

M State of legal domicile: WV

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: The Mt. Clare Volunteer Fire Department was established to provide emergency fire services in rural areas of Harrison County West Virginia, to assist emergency medical crews in fire and resuce operations.

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	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
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	
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	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	83,657	56,857
9	Program service revenue (Part VIII, line 2g)	0	0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	17,889
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	12,509	18,583
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	96,166	93,329

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	57	80
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	1,461
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)	98,770	99,754
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	98,827	101,295
19	Revenue less expenses. Subtract line 18 from line 12	-2,661	-7,966

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	97,541	66,164
21	Total liabilities (Part X, line 26)	238,883	215,472
22	Net assets or fund balances. Subtract line 21 from line 20	-141,342	-149,308

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: Danny McNemar — Date:
Type or print name and title: Chief

Paid Preparer Use Only

Print/Type preparer's name: Hilarion V Cann	Preparer's signature: Hilarion V. Cann	Date: 7/17/2023	Check ☒ if self-employed	PTIN: P00768237

Firm's name: Hilarion V. Cann, CPA — Firm's EIN: 55-0752885
Firm's address: 200 South 2nd St., Clarksburg, WV 26301 — Phone no.: (304) 623-5657

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2022)

HTA

Electronic Filing Copy

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:
The organization's mission is to serve the citizens of Mt. Clare and the surrounding area with fire support and rescue services in times of disaster.

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 $ 97,226 including grants of $) (Revenue $)
The volunteer fire department was established to provide fire services in the rural areas of Harrison County West Virginia. To assist emergency medical crews in fire and rescue operations.

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

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

4d Other program services (Describe on Schedule O.)
(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 97,226

Electronic Filing Only

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		X
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		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		X
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	0		
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			

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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			X
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			X

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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 . . . . 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.	1a	6		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	6		
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		X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	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 . . . . If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	15b		X
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

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

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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 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) William Pringle	8.00									
President	0.00	X		X						
(2) Joey Childers	8.00									
Vice-President	0.00	X		X						
(3) Mikayla Pringle	4.00									
Secretary	0.00	X		X						
(4) Daniel McNemar	4.00									
Treasurer	0.00	X		X						
(5) Cheryl Pringle	4.00									
Board Member	0.00	X								
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								0	0	0
c **Total from continuation sheets to Part VII, Section A**								0	0	0
d **Total (add lines 1b and 1c)**								0	0	0

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

			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
		0
		0
		0
		0
		0

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	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	56,857				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	0				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			56,857			
Program Service Revenue			Business Code					
	2a				0			
	b				0			
	c				0			
	d				0			
	e				0			
	f	All other program service revenue			0			
	g	**Total.** Add lines 2a–2f			0			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			0			
	4	Income from investment of tax-exempt bond proceeds			0			
	5	Royalties			0			
			(i) Real	(ii) Personal				
	6a	Gross rents	6a	10,690				
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	10,690	0			
	d	Net rental income or (loss)			10,690			10,690
			(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	0	19,489			
	b	Less: cost or other basis and sales expenses	7b	0	1,600			
	c	Gain or (loss)	7c	0	17,889			
	d	Net gain or (loss)			17,889			17,889
	8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c). See Part IV, line 18	8a	12,000				
	b	Less: direct expenses	8b	4,107				
	c	Net income or (loss) from fundraising events			7,893			8,190
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0				
	b	Less: direct expenses	9b	0				
	c	Net income or (loss) from gaming activities			0			
	10a	Gross sales of inventory, less returns and allowances	10a	0				
	b	Less: cost of goods sold	10b	0				
	c	Net income or (loss) from sales of inventory			0			
Miscellaneous Revenue			Business Code					
	11a				0			
	b				0			
	c				0			
	d	All other revenue			0			
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions			93,329	0	0	36,769

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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	80	80		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	0		0	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	1,461	1,461		
10	Payroll taxes	0			
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	0			
c	Accounting	1,100		1,100	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0		0	
12	Advertising and promotion	91	91		
13	Office expenses	2,969		2,969	
14	Information technology	0			
15	Royalties	0			
16	Occupancy	20,464	20,464		
17	Travel	197	197		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	3,392	3,392		
20	Interest	12,034	12,034		
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	17,402	17,402	0	0
23	Insurance	15,842	15,842		
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	Supplies	10,650	10,650		
b	License and Permits	1,180	1,180		
c	Repairs and Maintenance	12,344	12,344		
d	Gasoline	2,086	2,086		
e	All other expenses Bank Fees	3	3		
25	**Total functional expenses.** Add lines 1 through 24e	101,295	97,226	4,069	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	41,477	1	27,504
	2	Savings and temporary cash investments	0	2	
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	1,000	4	1,000
	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	0	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)	0	6	
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	
	9	Prepaid expenses and deferred charges	0	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 873,935			
	b	Less: accumulated depreciation — 10b: 836,272	55,064	10c	37,660
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	97,541	16	66,164
Liabilities	17	Accounts payable and accrued expenses	0	17	
	18	Grants payable	0	18	
	19	Deferred revenue	0	19	
	20	Tax-exempt bond liabilities	0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	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	0	22	
	23	Secured mortgages and notes payable to unrelated third parties	238,883	23	215,472
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	0	25	0
	26	**Total liabilities.** Add lines 17 through 25	238,883	26	215,472
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	-141,342	27	-149,308
	28	Net assets with donor restrictions	0	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	0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31	Retained earnings, endowment, accumulated income, or other funds	0	31	
	32	Total net assets or fund balances	-141,342	32	-149,308
	33	Total liabilities and net assets/fund balances	97,541	33	66,164

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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	93,329
2	Total expenses (must equal Part IX, column (A), line 25)	2	101,295
3	Revenue less expenses. Subtract line 2 from line 1	3	-7,966
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-141,342
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	-149,308

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

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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.

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

Mt. Clare Volunteer Fire Department

Employer identification number

55-6023817

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 0

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					0	0

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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.")	96,983	94,675	95,916	83,657	56,857	428,088
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	96,983	94,675	95,916	83,657	56,857	428,088
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						428,088

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	96,983	94,675	95,916	83,657	56,857	428,088
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	815	1,459	1,925	2,130	10,690	17,019
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 **Total support.** Add lines 7 through 10						445,107

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

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	96.18%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	98.20%

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 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.")						0
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						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support** (Subtract line 7c from line 6.)						0

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	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0

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	0.00%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	0.00%
18 Investment income percentage from **2021** Schedule A, Part III, line 17	18	0.00%

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.*	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		

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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?	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		

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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	0	0
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	0	0

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	0	0
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	0	0
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0	0
6 Multiply line 5 by 0.035.	6	0	0
7 Recoveries of prior-year distributions	7	0	0
8 **Minimum Asset Amount** (add line 7 to line 6)	8	0	0

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	0
2 Enter 0.85 of line 1.	2	0
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	0
4 Enter greater of line 2 or line 3.	4	0
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	0

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	0
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	0
10	Line 8 amount divided by line 9 amount	10	0.000

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			0
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 0			
b	From 2018 0			
c	From 2019 0			
d	From 2020 0			
e	From 2021 0			
f	**Total** of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2022 distributable amount			0
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2022 from Section D, line 7: $ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2022 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from line 4.	0		
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.		0	
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			0
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2018 0			
b	Excess from 2019 0			
c	Excess from 2020 0			
d	Excess from 2021 0			
e	Excess from 2022 0			

Electronic Filing Only

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.)

Electronic Filing Only

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
Mt. Clare Volunteer Fire Department

Employer identification number
55-6023817

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(4) (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

[ ] 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).

Not Electronic Filing Only

Name of organization	Employer identification number
Mt. Clare Volunteer Fire Department	55-6023817

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
	Foreign State or Province: Foreign Country:	$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	Foreign State or Province: Foreign Country:	$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	Foreign State or Province: Foreign Country:	$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	Foreign State or Province: Foreign Country:	$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	Foreign State or Province: Foreign Country:	$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	Foreign State or Province: Foreign Country:	$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Electronic Filing Only

Name of organization: Mt. Clare Volunteer Fire Department

Employer identification number: 55-6023817

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
		$	

Electronic Filing Only

Name of organization: Mt. Clare Volunteer Fire Department

Employer identification number: 55-6023817

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 information once. See instructions.) $ 0

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
For. Prov. Country	

(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
For. Prov. Country	

(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
For. Prov. Country	

(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
For. Prov. Country	

Electronic Filing Only

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	Employer identification number
Mt. Clare Volunteer Fire Department	55-6023817

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	0
d	Additions during the year	
e	Distributions during the year	
f	Ending balance	0

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	0	0	0	0	0
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	0	0	0	0	0

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	0	5,100		5,100
b	Buildings	0	35,455	23,840	11,615
c	Leasehold improvements	0	38,605	29,877	8,728
d	Equipment	0	788,054	775,834	12,217
e	Other	0	6,721	6,721	0
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*					37,660

Electronic Filing Only

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

Mt. Clare Volunteer Fire Department

Employer identification number

55-6023817

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 fundraiser 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					0	0	0
2					0	0	0
3					0	0	0
4					0	0	0
5					0	0	0
6					0	0	0
7					0	0	0
8					0	0	0
9					0	0	0
10					0	0	0
Total					0	0	0

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.

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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 ɔding Machine Rever (event type)	(b) Event #2 Direct Mail Campaign (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	6,310	5,690	0	12,000
	2 Less: Contributions			0	0
	3 Gross income (line 1 minus line 2)	6,310	5,690	0	12,000
Direct Expenses	4 Cash prizes			0	0
	5 Noncash prizes			0	0
	6 Rent/facility costs			0	0
	7 Food and beverages			0	0
	8 Entertainment			0	0
	9 Other direct expenses	4,107		0	4,107
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(4,107)
	11 Net income summary. Subtract line 10 from line 3, column (d)				7,893

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				0
Direct Expenses	2 Cash prizes				0
	3 Noncash prizes				0
	4 Rent/facility costs				0
	5 Other direct expenses				0
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				(0)
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				0

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

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:

Electronic Filing Only

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 100.00%
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 John Oldaker

Address PO Box 225 Mt Clare, WV 26408

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 $ 0 and the amount of gaming revenue retained by the third party $ 0

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

Name

Address

16 Gaming manager information:

Name Daniel McNemar

Gaming manager compensation $ 0

Description of services provided Summary of receipts and disbursements

☒ 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 . . . $ 0

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.

Electronic Filing Only

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
Mt. Clare Volunteer Fire Department

Employer identification number
55-6023817

Form 990, Part VI, Section B, Line 11a: The board of directors is provided a draft copy of Form 990 to review before it is finalized to allow for questions, comments or changes.

Form 990, Part VI, Section C, Line 19: The organization makes copies of it's Form 990 available upon request at it's offices. A nominal fee is charged for copies requested.

Electronic Filing Only

Name of the organization	Employer identification number
Mt. Clare Volunteer Fire Department	55-6023817

Electronic Filing Only

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to *www.irs.gov/Form4797* for instructions and the latest information.

OMB No. 1545-0184

2022

Attachment Sequence No. **27**

Name(s) shown on return	Identifying number
Mt. Clare Volunteer Fire Department	55-6023817

1a	Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1a	
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	

Part I **Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
						0
						0
						0
						0

3	Gain, if any, from Form 4684, line 39	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft	6	2,000
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	2,000

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8	Nonrecaptured net section 1231 losses from prior years. See instructions	8	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	0

Part II **Ordinary Gains and Losses** (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):						
						0
						0
						0
						0

11	Loss, if any, from line 7	11	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	9,000
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	9,000
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	18b	0

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Part III **Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A 1985 Ford 1800 G Tanker	3/8/2017	10/18/2022
B		
C		
D		

	These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: *See line 1a before completing.*)	20	11,500			
21	Cost or other basis plus expense of sale	21	9,500			
22	Depreciation (or depletion) allowed or allowable	22	9,000			
23	Adjusted basis. Subtract line 22 from line 21	23	500	0	0	0
24	Total gain. Subtract line 23 from line 20	24	11,000	0	0	0
25	**If section 1245 property:**					
a	Depreciation allowed or allowable from line 22	25a	9,000			
b	Enter the **smaller** of line 24 or 25a	25b	9,000	0	0	0
26	**If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a				
b	Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c	0	0	0	0
d	Additional depreciation after 1969 and before 1976	26d				
e	Enter the **smaller** of line 26c or 26d	26e	0	0	0	0
f	Section 291 amount (corporations only)	26f				
g	Add lines 26b, 26e, and 26f	26g	0	0	0	0
27	**If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	27a				
b	Line 27a multiplied by applicable percentage. See instructions	27b	0	0	0	0
c	Enter the **smaller** of line 24 or 27b	27c	0	0	0	0
28	**If section 1254 property:**					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b	Enter the **smaller** of line 24 or 28a	28b	0	0	0	0
29	**If section 1255 property:**					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b	Enter the **smaller** of line 24 or 29a. See instructions	29b	0	0	0	0

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	11,000
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	9,000
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	2,000

Part IV **Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

			(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33		
34	Recomputed depreciation. See instructions	34		
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	0	0

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Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

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
Mt. Clare Volunteer Fire Department	990	55-6023817

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	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
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	0

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	0
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	0
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. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	0

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. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	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	17,402
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
19	a 3-year property						
	b 5-year property						
	c 7-year property						
	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

20	a 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 instructions	22	17,402
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	

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Part I, Ln 1 and Part III, Ln 1 (990) - Organization's Mission or Most Significant Activities

Part I Line 1 - Briefly describe the organization's mission or most significant activities: **Limit to 220 characters.**

The Mt. Clare Volunteer Fire Department was established to provide emergency fire services in rural areas of Harrison County West Virginia, to assist emergency medical crews in fire and resuce operations.

Part III Line 1 - Briefly describe the organization's mission: **Limit to 350 characters.**

The organization's mission is to serve the citizens of Mt. Clare and the surrounding area with fire support and rescue services in times of disaster.

Part VI, Line 20 (990) - Books in Possession Of

Name			Phone Number
Danny McNemar			(304) 623-9625
Address			Foreign Country
PO Box 225			
City, Town, or Post Office	State	Zip Code	
Mt Clare	WV	26408-0008	

Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

			Cash	Noncash
1	Federated Campaigns	1		
2	Membership dues	2		
3	Fundraising events	3		
4	Related organizations	4		
5	Government grants (contributions)	5	56,857	
6	All other contributions, gifts, grants, and similar amounts not included above:			
	Other contributions total	6	0	0
7	Total	7	56,857	0

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Part VIII, Line 7 (990) - Gain/Loss from Sale of Assets Other than Inventory

	Gross sales	Cost, other basis and expenses
Total Public Securities:	0	0
Total Non-Public Securities:	0	0
Total Other Sales:	19,489	1,600

	Description	CUSIP #	Check if gain/loss is from sale of public securities	Check if gain/loss is from sale of non public securities	Check if purchaser is a business	Purchaser	Date acquired	Acquisition method	Date sold	Gross sales price	Cost or other basis (Enter one field only) Cost	Donated value	Expense of sale and cost of improve-ments	Depreciation	Description of Basis Method
1	1985 Ford 1800 G Tanker						3/8/2017	Purchased	10/18/2022	11,500	9,000		1,600	9,000	Cost
2	Airpack						8/1/2003	Purchased	6/6/2022	7,989	0		0	0	Cost

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Part IX, Line 22 (990) - Depreciation, Depletion, and Amortization

		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1 Depreciation	1	17,402	17,402		
2 Depletion	2	0			
3 Amortization	3	0			
4 Total	4	17,402	17,402	0	0

Part X, Lines 23 and 24 (990) - Secured and Unsecured Notes Payable

			Total: 238,883	215,472
	Lender's name	Check if Unsecured	Balance due beginning of year	Balance due end of year
1	West Union Bank		91,858	84,762
2	Freedom Bank		147,025	130,710

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Form 990 Comparison

2022

Mt. Clare Volunteer Fire Department

55-6023817

			Prior Year	Current Year	Difference	%
Revenue	1a Federated campaigns	1a	0	0	0	0%
	b Membership dues	1b	0	0	0	0%
	c Fundraising events	1c	0	0	0	0%
	d Related organizations	1d	0	0	0	0%
	e Government grants (contributions)	1e	82,157	56,857	-25,300	-31%
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,500	0	-1,500	-100%
	g Total (add lines 1a through 1f)	1g	83,657	56,857	-26,800	-32%
	2 Program service revenue:					
	a Locators and Minitors	2a	0	0	0	0%
	b Saftey Services	2b	0	0	0	0%
	c	2c	0	0	0	0%
	d	2d	0	0	0	0%
	e	2e	0	0	0	0%
	f All other program service revenue	2f	0	0	0	0%
	g Total (add lines 2a through 2f)	2g	0	0	0	0%
	3 Investment income (including dividends, interest and other similar amounts)	3	0	0	0	0%
	4 Income from investment of tax-exempt bond proceeds	4	0	0	0	0%
	5 Royalties	5	0	0	0	0%
	6a Gross rents (real and personal)	6a	2,130	10,690	8,560	402%
	b Less: rental expenses	6b	0	0	0	0%
	c Net rental income or (loss)	6c	2,130	10,690	8,560	402%
	7a Gross amount from sales of assets (other than inventory)	7a	0	19,489	19,489	0%
	b Less: cost or other basis and sales expenses	7b	0	1,600	1,600	0%
	c Net gain or (loss) from sales of assets	7c	0	17,889	17,889	0%
	8a Gross income from fundraising events	8a	11,379	12,000	621	5%
	b Less: direct expenses	8b	0	4,107	4,107	0%
	c Net income or (loss) from fundraising events	8c	11,379	7,893	-3,486	-31%
	9a Gross revenue from gaming activities	9a	0	0	0	0%
	b Less: direct expenses	9b	1,000	0	-1,000	-100%
	c Net income or (loss) from gaming activities	9c	-1,000	0	1,000	100%
	10a Gross sales of inventory, less returns and allowances	10a	0	0	0	0%
	b Less: cost of goods sold	10b	0	0	0	0%
	c Net income or (loss) from sales of inventory	10c	0	0	0	0%
	Miscellaneous Revenue					
	11a Refund of WOrkers Compensation	11a	0	0	0	0%
	b Insurance Proceeds in excess of loss	11b	0	0	0	0%
	c	11c	0	0	0	0%
	d All other revenue	11d	0	0	0	0%
	e Total	11e	0	0	0	0%
	12 **Total revenue:** Add lines 1g, 2g, 3, 4, 5, 6c, 7c, 8c, 9c, 10c, and 11e	12	96,166	93,329	-2,837	-3%

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			Prior Year	Current Year	Difference	%
	1 Grants and other assistance to domestic organizations and domestic governments	1	57	80	23	40%
	2 Grants and other assistance to domestic individuals	2	0	0	0	0%
	3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals	3	0	0	0	0%
	4 Benefits paid to or for members	4	0	0	0	0%
	5 Compensation current officers, directors, trustees, and key employees	5	0	0	0	0%
	6 Compensation not included above, to disqualified persons (as defined under sections 4958(f)(1) and (c)(3)(B))	6	0	0	0	0%
	7 Other salaries and wages	7	0	0	0	0%
	8 Pension plan contributions (include 401(k) and 403(b))	8	0	0	0	0%
	9 Employee benefits	9	0	1,461	1,461	0%
	10 Payroll taxes	10	0	0	0	0%
	11 Fees for services (non-employees):					
	a Management	11a	0	0	0	0%
	b Legal fees	11b	0	0	0	0%
Functional Expenses	c Accounting fees	11c	3,039	1,100	-1,939	-64%
	d Lobbying	11d	0	0	0	0%
	e Professional fundraising fees	11e	0	0	0	0%
	f Investment management fees	11f	0	0	0	0%
	g Other	11g	0	0	0	0%
	12 Advertising and promotion	12	118	91	-27	-23%
	13 Office expenses	13	3,469	2,969	-500	-14%
	14 Information technology	14	0	0	0	0%
	15 Royalties	15	0	0	0	0%
	16 Occupancy	16	14,522	20,464	5,942	41%
	17 Travel	17	0	197	197	0%
	18 Payments of travel or entertainment expenses for any federal, state, or local public officials	18	0	0	0	0%
	19 Conferences, conventions, and meetings	19	607	3,392	2,785	459%
	20 Interest	20	15,881	12,034	-3,847	-24%
	21 Payments to affiliates	21	0	0	0	0%
	22 Depreciation, depletion, and amortization	22	36,787	17,402	-19,385	-53%
	23 Insurance	23	11,590	15,842	4,252	37%
	24 Other expenses not covered above:					
	a Insurance	24a	6,814	10,650	3,836	56%
	b License and Permits	24b	50	1,180	1,130	2260%
	c Repairs and Maintenance	24c	5,350	12,344	6,994	131%
	d Gasoline	24d	543	2,086	1,543	284%
	e Telephone	24e	0	3	3	0%
	25 Total functional expenses (add lines 1 through 24e)	25	98,827	101,295	2,468	2%

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Balance Sheets (end of year figures)

				Prior Year	Current Year	Difference	%
Assets	1	Cash - non-interest-bearing	1	41,477	27,504	-13,973	-34%
	2	Savings and temporary cash investments	2	0	0	0	0%
	3	Pledges and grants receivable, net	3	0	0	0	0%
	4	Accounts receivable, net	4	1,000	1,000	0	0%
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, or other related parties	5	0	0	0	0%
	6	Loans and other receivables from other disqualified persons	6	0	0	0	0%
	7	Notes and loans receivable, net	7	0	0	0	0%
	8	Inventories for sale or use	8	0	0	0	0%
	9	Prepaid expenses and deferred charges	9	0	0	0	0%
	10	Land, buildings, and equipment, net of accum. dep.	10	55,064	37,660	-17,404	-32%
	11	Investments - publicly-traded securities	11	0	0	0	0%
	12	Investments - other securities	12	0	0	0	0%
	13	Investments - program-related	13	0	0	0	0%
	14	Intangible assets	14	0	0	0	0%
	15	Other assets	15	0	0	0	0%
	16	Total assets (add lines 1 through 15)	16	97,541	66,164	-31,377	-32%
Liab-ilities	17	Accounts payable and accrued expenses	17	0	0	0	0%
	18	Grants payable	18	0	0	0	0%
	19	Deferred revenue	19	0	0	0	0%
	20	Tax-exempt bond liabilities	20	0	0	0	0%
	21	Escrow account liability	21	0	0	0	0%
	22	Loans and other payables to current/former officers, directors, trustees, key employees, highest compensated employees, disqualified persons.	22	0	0	0	0%
	23	Secured mortgages and notes payable to unrelated 3rd parties.	23	238,883	215,472	-23,411	-10%
	24	Unsecured notes and loans payable	24	0	0	0	0%
	25	Other liabilities	25	0	0	0	0%
	26	Total liabilities (add lines 17 through 25)	26	238,883	215,472	-23,411	-10%
Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958):**					
	27	Net assets without donor restrictions	27	-141,342	-149,308	-7,966	-6%
	28	Net assets with donor restrictions	28	0	0	0	0%
		Organizations that do not follow SFAS 117 (ASC 958):					
	29	Capital stock, trust principal, or current funds	29	0	0	0	0%
	30	Paid-in or capital surplus, or land, building, and equipment fund	30	0	0	0	0%
	31	Retained earnings, endowment, accum. income, or other funds.	31	0	0	0	0%
	32	Total net assets or fund balances	32	-141,342	-149,308	-7,966	-6%
	33	Total liab and net assets/fund balances (add lines 26 and 32)	33	97,541	66,164	-31,377	-32%

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Summary of Unadjusted Basis of Qualified Property (4562)

12/31/2022

Summary of Qualified Property by Activity

	Activity	Unadjusted Cost or Basis
1	990	313,880

Detail of Qualified Property

	Activity	Asset Description	Date In Service	Recovery Period	Years in Service	Total Cost or Basis	Business/Time Use Percent	Unadjusted Cost or Basis
2	990	Building	5/24/1994	40.0	29	22,000	100.00%	22,000
3	990	Remodel Kitchen	6/1/1998	40.0	25	5,696	100.00%	5,696
4	990	Storage Room	6/1/1998	40.0	25	1,943	100.00%	1,943
5	990	Porch	4/1/1999	40.0	24	5,816	100.00%	5,816
6	990	New Furnance/Thermostat	1/24/2012	15.0	11	2,425	100.00%	2,425
7	990	New Furnance	11/3/2014	15.0	9	1,783	100.00%	1,783
8	990	New Furnance	12/11/2014	15.0	9	3,800	100.00%	3,800
9	990	New Furnance	3/23/2015	15.0	8	1,400	100.00%	1,400
10	990	New Furnance	5/28/2015	15.0	8	3,250	100.00%	3,250
11	990	New Garage Door	5/28/2015	15.0	8	1,565	100.00%	1,565
12	990	Air Conditioner	8/31/2010	15.0	13	6,357	100.00%	6,357
13	990	Garage Door	4/8/2011	15.0	12	1,569	100.00%	1,569
14	990	Lightbar and Siren	2/22/2013	5.0	10	1,783	100.00%	1,783
15	990	2013 Polaris Ranger	3/3/2013	5.0	10	14,049	100.00%	14,049
16	990	Boat Trailer	4/14/2013	5.0	10	1,335	100.00%	1,335
17	990	Plow System 72"	11/20/2013	5.0	10	1,120	100.00%	1,120
18	990	Minitor V Ish NSV	2/9/2014	5.0	9	1,990	100.00%	1,990
19	990	Skid Sprayer Attachment	4/11/2014	5.0	9	1,830	100.00%	1,830
20	990	Candy Machine	4/30/2014	5.0	9	500	100.00%	500
21	990	2014 Polaris Ranger	5/22/2014	5.0	9	13,058	100.00%	13,058
22	990	Bunker Coat	6/26/2014	5.0	9	813	100.00%	813
23	990	Digital Mobil Radio	11/17/2014	5.0	9	1,275	100.00%	1,275
24	990	Trailer	2/12/2015	5.0	8	1,285	100.00%	1,285
25	990	Bracket For Tank	10/4/2015	5.0	8	855	100.00%	855
26	990	12 Complete Scuba Packs	1/4/2016	5.0	7	59,460	100.00%	59,460
27	990	14 Firemans Coats	2/12/2016	5.0	7	15,219	100.00%	15,219
28	990	Air and Water Tanks	7/17/2016	5.0	7	14,874	100.00%	14,874
29	990	Speaker System	8/28/2014	5.0	9	741	100.00%	741
30	990	Pager System	9/28/2014	5.0	9	741	100.00%	741
31	990	HD TV	12/6/2015	5.0	8	634	100.00%	634
32	990	2002 Freightliner Pumper Truc	7/28/2017	5.0	6	86,000	100.00%	86,000
33	990	Jaws of Life	7/28/2017	5.0	6	7,495	100.00%	7,495
34	990	Hand Pump	7/28/2017	5.0	6	1,792	100.00%	1,792
35	990	Fire Alarm System	6/27/2018	15.0	5	1,496	100.00%	1,496
36	990	Laptop Computer	1/4/2018	5.0	5	1,288	100.00%	1,288
37	990	Extraction Equipment	1/9/2018	5.0	5	2,700	100.00%	2,700
38	990	4 lifePaks and AED's	10/30/2018	5.0	5	5,148	100.00%	5,148
39	990	Pagers	3/16/2019	7.0	4	5,420	100.00%	5,420
40	990	Table and chairs	8/7/2020	7.0	3	3,709	100.00%	3,709
41	990	Finley Fire Equipment	12/20/2020	7.0	3	7,707	100.00%	7,707
42	990	Ice Machine	5/26/2020	7.0	3	1,959	100.00%	1,959

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Assets by Classification - 990

12/31/2022

Mt. Clare Volunteer Fire Department 55-6023817

Item No.	Description of Property "*" indicates DISPOSED	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2022 Deprec.	2022 Accum. Deprec.
5-yr Computers and peripherals (not listed property)																
74	Computer	3/1/1999	F-5	100.00%	1,226	0	0	0	0	1,226	5.0	SL/GDS	HY	1,226	0	1,226
77	Computer	2/18/2005	F-5	100.00%	930	0	0	0	0	930	5.0	SL/GDS	HY	930	0	930
47	Monitors	4/8/2011	F-5	100.00%	2,626	0	0	0	0	2,626	5.0	SL/GDS	HY	2,626	0	2,626
79	Laptop Computer	1/4/2018	F-5	100.00%	1,288	0	0	0	0	1,288	5.0	SL/GDS	HY	903	258	1,161
	Total: 5-yr Computers (not listed)				6,070	0	0	0	0	6,070				5,685	258	5,943
5-yr Office machinery (data-handling equipment, except computers)																
33	Radio's	9/1/2001	F-6	100.00%	2,241	0	0	0	0	2,241	5.0	SL/GDS	HY	2,241	0	2,241
75	Copier	5/1/2002	F-6	100.00%	895	0	0	0	0	895	5.0	SL/GDS	HY	895	0	895
41	Radio	6/15/2004	F-6	100.00%	1,348	0	0	0	0	1,348	5.0	SL/GDS	HY	1,348	0	1,348
44	Radios	6/5/2008	F-6	100.00%	625	0	0	0	0	625	5.0	SL/GDS	HY	625	0	625
67	Digital Mobil Radio	11/17/2014	F-6	100.00%	1,275	0	0	0	0	1,275	5.0	SL/GDS	HY	1,275	0	1,275
	Total: 5-yr Office mach (data handling)				6,384	0	0	0	0	6,384				6,384	0	6,384
7-yr Video, photo, and phono equipment (listed property)																
76	Video Equipment	6/1/2002	F-8	100.00%	2,763	0	0	0	0	2,763	5.0	SL/GDS	HY	2,763	0	2,763
	Total: 7-yr Photo and other listed equip				2,763	0	0	0	0	2,763				2,763	0	2,763
7-yr General purpose tools, machinery, and equipment																
5	Sign	2/1/1997	F-10	100.00%	215	0	0	0	0	215	5.0	SL/GDS	HY	215	0	215
83	Stove	6/1/1997	F-10	100.00%	2,400	0	0	0	0	2,400	5.0	SL/GDS	HY	2,400	0	2,400
84	Ice Maker	6/1/1997	F-10	100.00%	2,000	0	0	0	0	2,000	5.0	SL/GDS	HY	2,000	0	2,000
85	Refrigerator	6/1/1997	F-10	100.00%	2,300	0	0	0	0	2,300	7.0	SL/GDS	HY	2,300	0	2,300
86	Freezer	6/1/1997	F-10	100.00%	300	0	0	0	0	300	5.0	SL/GDS	HY	300	0	300
87	Kitchen Hood	6/1/1997	F-10	100.00%	4,000	0	0	0	0	4,000	5.0	SL/GDS	HY	4,000	0	4,000
88	Popcorn Machine	6/1/1997	F-10	100.00%	300	0	0	0	0	300	5.0	SL/GDS	HY	300	0	300
90	Stove	6/1/1998	F-10	100.00%	2,395	0	0	0	0	2,395	5.0	SL/GDS	HY	2,395	0	2,395
91	Freezer	6/1/1998	F-10	100.00%	288	0	0	0	0	288	5.0	SL/GDS	HY	288	0	288
92	Freezer/Ice Machine	6/1/1998	F-10	100.00%	4,270	0	0	0	0	4,270	5.0	SL/GDS	HY	4,270	0	4,270
93	Pop Machine	2/1/1999	F-10	100.00%	1,959	0	0	0	0	1,959	5.0	SL/GDS	HY	1,959	0	1,959
29	Chainsaw	1/12/2000	F-10	100.00%	264	0	0	0	0	264	5.0	SL/GDS	HY	264	0	264
30	Air Packer	1/12/2000	F-10	100.00%	2,535	0	0	0	0	2,535	5.0	SL/GDS	HY	2,535	0	2,535
36	Chain Saw	6/1/2001	F-10	100.00%	345	0	0	0	0	345	5.0	SL/GDS	HY	345	0	345
31	Fire Equipment	7/1/2001	F-10	100.00%	1,395	0	0	0	0	1,395	5.0	SL/GDS	HY	1,395	0	1,395
32	Fire Equipment	8/1/2001	F-10	100.00%	1,478	0	0	0	0	1,478	5.0	SL/GDS	HY	1,478	0	1,478
34	Fire Equipment	9/1/2001	F-10	100.00%	966	0	0	0	0	966	5.0	SL/GDS	HY	966	0	966
35	Firre Equipment	12/1/2001	F-10	100.00%	377	0	0	0	0	377	5.0	SL/GDS	HY	377	0	377
37	Exercise Equipment	4/1/2002	F-10	100.00%	1,964	0	0	0	0	1,964	5.0	SL/GDS	HY	1,964	0	1,964
38	Hand Dryers	5/1/2002	F-10	100.00%	410	0	0	0	0	410	5.0	SL/GDS	HY	410	0	410
39	Air Conditioner	5/1/2002	F-10	100.00%	200	0	0	0	0	200	5.0	SL/GDS	HY	200	0	200
40	4 Self Cont. Back Packs	8/1/2003	F-10	100.00%	15,060	0	0	0	0	15,060	5.0	SL/GDS	HY	15,060	0	15,060
42	Presser Washer	10/15/2004	F-10	100.00%	500	0	0	0	0	500	5.0	SL/GDS	HY	500	0	500
43	Back Bay Lights/Generator	7/29/2005	F-10	100.00%	2,561	0	0	0	0	2,561	5.0	SL/GDS	HY	2,561	0	2,561
46	Video Ssurvelliance	5/25/2010	F-10	100.00%	2,125	0	0	0	0	2,125	5.0	SL/GDS	HY	2,125	0	2,125
48	Two Satin Anodized Roll Up D	4/8/2011	F-10	100.00%	1,400	0	0	0	0	1,400	5.0	SL/GDS	HY	1,400	0	1,400
49	Fire Hose	6/5/2011	F-10	100.00%	1,748	0	0	0	0	1,748	5.0	SL/GDS	HY	1,748	0	1,748
50	Saberjet Smooth Bore Nosel	6/5/2011	F-10	100.00%	1,343	0	0	0	0	1,343	5.0	SL/GDS	HY	1,343	0	1,343
51	Fire Hose	7/12/2011	F-10	100.00%	4,312	0	0	0	0	4,312	5.0	SL/GDS	HY	4,312	0	4,312

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Assets by Classification - 990

12/31/2022

Mt. Clare Volunteer Fire Department 55-6023817

Item No.	Description of Property "**" indicates DISPOSED	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2022 Deprec.	2022 Accum Deprec.
52	Ice Machine	7/12/2011	F-10	100.00%	1,870	0	0	0	0	1,870	5.0	SL/GDS	HY	1,870	0	1,870
54	2 SCDA Air Packs	9/3/2012	F-10	100.00%	2,000	0	0	0	0	2,000	5.0	SL/GDS	HY	2,000	0	2,000
55	4 Super Deluxe Coat/Pants	9/14/2012	F-10	100.00%	6,435	0	0	0	0	6,435	5.0	SL/GDS	HY	6,436	0	6,436
56	2 SCDA Air Packs	9/14/2012	F-10	100.00%	2,000	0	0	0	0	2,000	5.0	SL/GDS	HY	2,000	0	2,000
57	Squad Light Pack	11/1/2012	F-10	100.00%	2,046	0	0	0	0	2,046	5.0	SL/GDS	HY	2,046	0	2,046
58	Lightbar and Siren	2/22/2013	F-10	100.00%	1,783	0	0	0	0	1,783	5.0	SL/GDS	HY	1,783	0	1,783
60	Boat Trailer	4/14/2013	F-10	100.00%	1,335	0	0	0	0	1,335	5.0	SL/GDS	HY	1,335	0	1,335
61	Plow System 72"	11/20/2013	F-10	100.00%	1,120	0	0	0	0	1,120	5.0	SL/GDS	HY	1,120	0	1,120
62	Minitor V Ish NSV	2/9/2014	F-10	100.00%	1,990	0	0	0	0	1,990	5.0	SL/GDS	HY	1,990	0	1,990
63	Skid Sprayer Attachment	4/11/2014	F-10	100.00%	1,830	0	0	0	0	1,830	5.0	SL/GDS	HY	1,830	0	1,830
64	Candy Machine	4/30/2014	F-10	100.00%	500	0	0	0	0	500	5.0	SL/GDS	HY	500	0	500
66	Bunker Coat	6/26/2014	F-10	100.00%	813	0	0	0	0	813	5.0	SL/GDS	HY	813	0	813
68	Trailer	2/12/2015	F-10	100.00%	1,285	0	0	0	0	1,285	5.0	SL/GDS	HY	1,285	0	1,285
69	Bracket For Tank	10/4/2015	F-10	100.00%	855	0	0	0	0	855	5.0	SL/GDS	HY	855	0	855
70	12 Complete Scuba Packs	1/4/2016	F-10	100.00%	59,460	0	0	0	0	59,460	5.0	SL/GDS	HY	59,460	0	59,460
71	14 Firemans Coats	2/12/2016	F-10	100.00%	15,219	0	0	0	0	15,219	5.0	SL/GDS	HY	15,219	0	15,219
72	Air and Water Tanks	7/17/2016	F-10	100.00%	14,874	0	0	0	0	14,874	5.0	SL/GDS	HY	14,874	0	14,874
76	Jaws of Life	7/28/2017	F-10	100.00%	7,495	0	0	0	0	7,495	5.0	SL/GDS	HY	6,746	749	7,495
77	Hand Pump	7/28/2017	F-10	100.00%	1,792	0	0	0	0	1,792	5.0	SL/GDS	HY	1,611	179	1,790
79	Extraction Equipment	1/9/2018	F-10	100.00%	2,700	0	0	0	0	2,700	5.0	SL/GDS	HY	1,890	540	2,430
79	4 lifePaks and AED's	10/30/2018	F-10	100.00%	5,148	0	0	0	0	5,148	5.0	SL/GDS	HY	3,605	1,030	4,635
80	Pagers	3/16/2019	F-10	100.00%	5,420	0	0	0	0	5,420	7.0	SL/GDS	HY	1,937	774	2,711
83	Ice Machine	5/26/2020	F-10	100.00%	1,959	0	0	0	0	1,959	7.0	SL/GDS	HY	420	280	700
81	Table and chairs	8/7/2020	F-10	100.00%	3,709	0	0	0	0	3,709	7.0	SL/GDS	HY	795	530	1,325
82	Finley Fire Equipment	12/20/2020	F-10	100.00%	7,707	0	0	0	0	7,707	7.0	SL/GDS	HY	1,651	1,101	2,752
	Total: 7-yr Genl purp tools, mach, equip				210,755	0	0	0	0	210,755				193,481	5,183	198,664
7-yr Office furniture, fixtures and equipment																
73	Office Equipment	5/24/1994	F-11	100.00%	1,500	0	0	0	0	1,500	5.0	SL/GDS	HY	1,500	0	1,500
81	Floor Cabinets	6/1/1995	F-11	100.00%	1,600	0	0	0	0	1,600	5.0	SL/GDS	HY	1,600	0	1,600
89	Tables	1/1/1997	F-11	100.00%	330	0	0	0	0	330	5.0	SL/GDS	HY	330	0	330
82	Wall Cabinets	6/1/1997	F-11	100.00%	1,000	0	0	0	0	1,000	5.0	SL/GDS	HY	1,000	0	1,000
94	Chairs	4/24/2000	F-11	100.00%	175	0	0	0	0	175	5.0	SL/GDS	HY	175	0	175
78	Speaker System	8/28/2014	F-11	100.00%	741	0	0	0	0	741	5.0	SL/GDS	HY	741	0	741
79	Pager System	9/28/2014	F-11	100.00%	741	0	0	0	0	741	5.0	SL/GDS	HY	741	0	741
80	HD TV	12/6/2015	F-11	100.00%	634	0	0	0	0	634	5.0	SL/GDS	HY	634	0	634
	Total: 7-yr Office furn, fixtures, equip				6,721	0	0	0	0	6,721				6,721	0	6,721
Land																
2	Extra Lot	2/15/1962	N-1	100.00%	100	0	0	0	0	100	0			0	0	0
1	Land	5/24/1994	N-1	100.00%	5,000	0	0	0	0	5,000	0			0	0	0
	Total: Land				5,100	0	0	0	0	5,100				0	0	0
15-yr Land improvements																
4	Parking Lot	6/24/1994	R-2	100.00%	4,000	0	0	0	0	4,000	15.0	SL/GDS	HY	4,000	0	4,000
6	Furnance	3/1/1997	R-2	100.00%	1,296	0	0	0	0	1,296	15.0	SL/GDS	HY	1,296	0	1,296
7	Furnance	6/1/1998	R-2	100.00%	868	0	0	0	0	868	15.0	SL/GDS	HY	868	0	868
11	Parking Lot	8/1/2003	R-2	100.00%	3,200	0	0	0	0	3,200	16.0	SL/GDS	HY	3,200	0	3,200
12	Truck Pad	4/12/2005	R-2	100.00%	4,900	0	0	0	0	4,900	15.0	SL/GDS	HY	4,900	0	4,900
13	Garage Door	12/27/2005	R-2	100.00%	696	0	0	0	0	696	10.0	SL/GDS	HY	696	0	696

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Assets by Classification - 990

12/31/2022

Mt. Clare Volunteer Fire Department 55-6023817

Item No.	Description of Property "**" indicates DISPOSED	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2022 Deprec	2022 Accum. Deprec.
20	Air Conditioner	8/31/2010	R-2	100.00%	6,357	0	0	0	0	6,357	15.0	SL/GDS	HY	4,873	424	5,297
21	Garage Door	4/8/2011	R-2	100.00%	1,569	0	0	0	0	1,569	15.0	SL/GDS	HY	1,099	104	1,203
14	New Furnance/Thermostat	1/24/2012	R-2	100.00%	2,425	0	0	0	0	2,425	15.0	SL/GDS	HY	1,538	162	1,700
15	New Furnance	11/3/2014	R-2	100.00%	1,783	0	0	0	0	1,783	15.0	SL/GDS	HY	892	119	1,011
16	New Furnance	12/11/2014	R-2	100.00%	3,800	0	0	0	0	3,800	15.0	SL/GDS	HY	1,898	253	2,151
17	New Furnance	3/23/2015	R-2	100.00%	1,400	0	0	0	0	1,400	15.0	SL/GDS	HY	605	93	698
18	New Furnance	5/28/2015	R-2	100.00%	3,250	0	0	0	0	3,250	15.0	SL/GDS	HY	1,410	216	1,626
19	New Garage Door	5/28/2015	R-2	100.00%	1,565	0	0	0	0	1,565	15.0	SL/GDS	HY	677	104	781
78	Fire Alarm System	6/27/2018	R-2	100.00%	1,496	0	0	0	0	1,496	15.0	SL/GDS	HY	350	100	450
	Total: 15-yr Land improvements				38,605	0	0	0	0	38,605				28,302	1,575	29,877
	39-yr Nonresidential and commercial real estate															
3	Building	5/24/1994	R-5	100.00%	22,000	0	0	0	0	22,000	40.0	SL/GDS	HY	15,125	550	15,675
8	Remodel Kitchen	6/1/1998	R-5	100.00%	5,696	0	0	0	0	5,696	40.0	SL/GDS	HY	3,344	142	3,486
9	Storage Room	6/1/1998	R-5	100.00%	1,943	0	0	0	0	1,943	40.0	SL/GDS	HY	1,143	49	1,192
10	Porch	4/1/1999	R-5	100.00%	5,816	0	0	0	0	5,816	40.0	SL/GDS	HY	3,342	145	3,487
	Total: 39-yr Nonresidential real estate				35,455	0	0	0	0	35,455				22,954	886	23,840
	5-yr Qualified nonpersonal use vehicles															
23	Truck #53	1/28/1999	V-2	100.00%	143,541	0	0	0	0	143,541	5.0	SL/GDS	HY	143,541	0	143,541
26	Skid Unit	4/19/2011	V-2	100.00%	13,800	0	0	0	0	13,800	5.0	SL/GDS	HY	13,800	0	13,800
27	Pierce Responder	5/27/2011	V-2	100.00%	228,736	0	0	0	0	228,736	5.0	SL/GDS	HY	228,736	0	228,736
74	**1985 Ford 1800 G Tanker	3/8/2017	V-2	100.00%	9,000	0	0	0	0	9,000	5.0	SL/GDS	HY	8,100	900	9,000
75	2002 Freightliner Pumper Truc	7/28/2017	V-2	100.00%	86,000	0	0	0	0	86,000	5.0	SL/GDS	HY	77,400	8,600	86,000
	Total: 5-yr Qual nonpersonal use veh				481,077	0	0	0	0	481,077				471,577	9,500	481,077
	5-yr SUV and certain trucks and vans > 6,000 pounds															
24	Dodge Truck	1/3/2001	V-6	100.00%	22,026	0	0	0	0	22,026	5.0	SL/GDS	HY	22,026	0	22,026
25	Truck Bed	6/1/2001	V-6	100.00%	740	0	0	0	0	740	5.0	SL/GDS	HY	740	0	740
28	2012 GMC Sierra	8/30/2012	V-6	100.00%	32,800	0	0	0	0	32,800	5.0	SL/GDS	HY	32,800	0	32,800
	Total: 5-yr SUV/truck/van > 6,000 lbs				55,566	0	0	0	0	55,566				55,566	0	55,566
	5-yr Other Vehicle (listed)															
59	2013 Polaris Ranger	3/3/2013	V-9	100.00%	14,049	0	0	0	0	14,049	5.0	SL/GDS	HY	14,049	0	14,049
65	2014 Polaris Ranger	5/22/2014	V-9	100.00%	13,058	0	0	0	0	13,058	5.0	SL/GDS	HY	13,058	0	13,058
	Total: 5-yr Other Vehicle (listed)				27,107	0	0	0	0	27,107				27,107	0	27,107
	10-yr Water transportation equipment															
45	Boat	5/17/2010	V-8	100.00%	600	0	0	0	0	600	5.0	SL/GDS	HY	600	0	600
53	Boat and Motor, Mounts	8/17/2012	V-8	100.00%	6,732	0	0	0	0	6,732	5.0	SL/GDS	HY	6,732	0	6,732
	Total: 10-yr Water transport equipment				7,332	0	0	0	0	7,332				7,332	0	7,332
	SubTotals				882,935	0	0	0	0	882,935				827,872	17,402	845,274
	Less: Disposed Assets				(9,000)	(0)	(0)	(0)	(0)	(9,000)				(8,100)	(900)	(9,000)
	Ending Totals				873,935	0	0	0	0	873,935				819,772	16,502	836,274

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Detail Report - 990

12/31/2022

Mt. Clare Volunteer Fire Department 55-6023817

Item No.	Description of Property "***" indicates DISPOSED	Date Placed in Service	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Special Allowance	Recovery Basis	Rec Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2022 Current Deprec.	2022 Accum. Deprec.
1	Land	5/24/1994	100.00%	5,000	0	0	5,000	0			0	0	0
2	Extra Lot	2/15/1962	100.00%	100	0	0	100	0			0	0	0
3	Building	5/24/1994	100.00%	22,000	0	0	22,000	40.0	SL/GDS	HY	15,125	550	15,675
4	Parking Lot	6/24/1994	100.00%	4,000	0	0	4,000	15.0	SL/GDS	HY	4,000	0	4,000
5	Sign	2/1/1997	100.00%	215	0	0	215	5.0	SL/GDS	HY	215	0	215
6	Furnance	3/1/1997	100.00%	1,296	0	0	1,296	15.0	SL/GDS	HY	1,296	0	1,296
7	Furnance	6/1/1998	100.00%	868	0	0	868	15.0	SL/GDS	HY	868	0	868
8	Remodel Kitchen	6/1/1998	100.00%	5,696	0	0	5,696	40.0	SL/GDS	HY	3,344	142	3,486
9	Storage Room	6/1/1998	100.00%	1,943	0	0	1,943	40.0	SL/GDS	HY	1,143	49	1,192
10	Porch	4/1/1999	100.00%	5,816	0	0	5,816	40.0	SL/GDS	HY	3,342	145	3,487
11	Parking Lot	8/1/2003	100.00%	3,200	0	0	3,200	16.0	SL/GDS	HY	3,200	0	3,200
12	Truck Pad	4/12/2005	100.00%	4,900	0	0	4,900	15.0	SL/GDS	HY	4,900	0	4,900
13	Garage Door	12/27/2005	100.00%	696	0	0	696	10.0	SL/GDS	HY	696	0	696
14	New Furnance/Thermostat	1/24/2012	100.00%	2,425	0	0	2,425	15.0	SL/GDS	HY	1,538	162	1,700
15	New Furnance	11/3/2014	100.00%	1,783	0	0	1,783	15.0	SL/GDS	HY	892	119	1,011
16	New Furnance	12/11/2014	100.00%	3,800	0	0	3,800	15.0	SL/GDS	HY	1,898	253	2,151
17	New Furnance	3/23/2015	100.00%	1,400	0	0	1,400	15.0	SL/GDS	HY	605	93	698
18	New Furnance	5/28/2015	100.00%	3,250	0	0	3,250	15.0	SL/GDS	HY	1,410	216	1,626
19	New Garage Door	5/28/2015	100.00%	1,565	0	0	1,565	15.0	SL/GDS	HY	677	104	781
20	Air Conditioner	8/31/2010	100.00%	6,357	0	0	6,357	15.0	SL/GDS	HY	4,873	424	5,297
21	Garage Door	4/8/2011	100.00%	1,569	0	0	1,569	15.0	SL/GDS	HY	1,099	104	1,203
23	Truck #53	1/28/1999	100.00%	143,541	0	0	143,541	5.0	SL/GDS	HY	143,541	0	143,541
24	Dodge Truck	1/3/2001	100.00%	22,026	0	0	22,026	5.0	SL/GDS	HY	22,026	0	22,026
25	Truck Bed	6/1/2001	100.00%	740	0	0	740	5.0	SL/GDS	HY	740	0	740
26	Skid Unit	4/19/2011	100.00%	13,800	0	0	13,800	5.0	SL/GDS	HY	13,800	0	13,800
27	Pierce Responder	5/27/2011	100.00%	228,736	0	0	228,736	5.0	SL/GDS	HY	228,736	0	228,736
28	2012 GMC Sierra	8/30/2012	100.00%	32,800	0	0	32,800	5.0	SL/GDS	HY	32,800	0	32,800
29	Chainsaw	1/12/2000	100.00%	264	0	0	264	5.0	SL/GDS	HY	264	0	264
30	Air Packer	1/12/2000	100.00%	2,535	0	0	2,535	5.0	SL/GDS	HY	2,535	0	2,535
31	Fire Equipment	7/1/2001	100.00%	1,395	0	0	1,395	5.0	SL/GDS	HY	1,395	0	1,395
32	Fire Equipment	8/1/2001	100.00%	1,478	0	0	1,478	5.0	SL/GDS	HY	1,478	0	1,478
33	Radio's	9/1/2001	100.00%	2,241	0	0	2,241	5.0	SL/GDS	HY	2,241	0	2,241
34	Fire Equipment	9/1/2001	100.00%	966	0	0	966	5.0	SL/GDS	HY	966	0	966
35	Firre Equipment	12/1/2001	100.00%	377	0	0	377	5.0	SL/GDS	HY	377	0	377
36	Chain Saw	6/1/2001	100.00%	345	0	0	345	5.0	SL/GDS	HY	345	0	345
37	Exercise Equipment	4/1/2002	100.00%	1,964	0	0	1,964	5.0	SL/GDS	HY	1,964	0	1,964
38	Hand Dryers	5/1/2002	100.00%	410	0	0	410	5.0	SL/GDS	HY	410	0	410
39	Air Conditioner	5/1/2002	100.00%	200	0	0	200	5.0	SL/GDS	HY	200	0	200
40	4 Self Cont. Back Packs	8/1/2003	100.00%	15,060	0	0	15,060	5.0	SL/GDS	HY	15,060	0	15,060
41	Radio	6/15/2004	100.00%	1,348	0	0	1,348	5.0	SL/GDS	HY	1,348	0	1,348
42	Presser Washer	10/15/2004	100.00%	500	0	0	500	5.0	SL/GDS	HY	500	0	500
43	Back Bay Lights/Generator	7/29/2005	100.00%	2,561	0	0	2,561	5.0	SL/GDS	HY	2,561	0	2,561
44	Radios	6/5/2008	100.00%	625	0	0	625	5.0	SL/GDS	HY	625	0	625
45	Boat	5/17/2010	100.00%	600	0	0	600	5.0	SL/GDS	HY	600	0	600
46	Video Ssurvelliance	5/25/2010	100.00%	2,125	0	0	2,125	5.0	SL/GDS	HY	2,125	0	2,125
47	Monitors	4/8/2011	100.00%	2,626	0	0	2,626	5.0	SL/GDS	HY	2,626	0	2,626
48	Two Satin Anodized Roll Up D	4/8/2011	100.00%	1,400	0	0	1,400	5.0	SL/GDS	HY	1,400	0	1,400
49	Fire Hose	6/5/2011	100.00%	1,748	0	0	1,748	5.0	SL/GDS	HY	1,748	0	1,748
50	Saberjet Smooth Bore Nosel	6/5/2011	100.00%	1,343	0	0	1,343	5.0	SL/GDS	HY	1,343	0	1,343
51	Fire Hose	7/12/2011	100.00%	4,312	0	0	4,312	5.0	SL/GDS	HY	4,312	0	4,312
52	Ice Machine	7/12/2011	100.00%	1,870	0	0	1,870	5.0	SL/GDS	HY	1,870	0	1,870

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Detail Report - 990

12/31/2022

Mt. Clare Volunteer Fire Department 55-6023817

Item No.	Description of Property "**" indicates DISPOSED	Date Placed in Service	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Special Allowance	Recovery Basis	Rec Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2022 Current Deprec.	2022 Accum. Deprec.
53	Boat and Motor, Mounts	8/17/2012	100.00%	6,732	0	0	6,732	5.0	SL/GDS	HY	6,732	0	6,732
54	2 SCDA Air Packs	9/3/2012	100.00%	2,000	0	0	2,000	5.0	SL/GDS	HY	2,000	0	2,000
55	4 Super Deluxe Coat/Pants	9/14/2012	100.00%	6,435	0	0	6,435	5.0	SL/GDS	HY	6,436	0	6,436
56	2 SCDA Air Packs	9/14/2012	100.00%	2,000	0	0	2,000	5.0	SL/GDS	HY	2,000	0	2,000
57	Squad Light Pack	11/1/2012	100.00%	2,046	0	0	2,046	5.0	SL/GDS	HY	2,046	0	2,046
58	Lightbar and Siren	2/22/2013	100.00%	1,783	0	0	1,783	5.0	SL/GDS	HY	1,783	0	1,783
59	2013 Polaris Ranger	3/3/2013	100.00%	14,049	0	0	14,049	5.0	SL/GDS	HY	14,049	0	14,049
60	Boat Trailer	4/14/2013	100.00%	1,335	0	0	1,335	5.0	SL/GDS	HY	1,335	0	1,335
61	Plow System 72"	11/20/2013	100.00%	1,120	0	0	1,120	5.0	SL/GDS	HY	1,120	0	1,120
62	Minitor V Ish NSV	2/9/2014	100.00%	1,990	0	0	1,990	5.0	SL/GDS	HY	1,990	0	1,990
63	Skid Sprayer Attachment	4/11/2014	100.00%	1,830	0	0	1,830	5.0	SL/GDS	HY	1,830	0	1,830
64	Candy Machine	4/30/2014	100.00%	500	0	0	500	5.0	SL/GDS	HY	500	0	500
65	2014 Polaris Ranger	5/22/2014	100.00%	13,058	0	0	13,058	5.0	SL/GDS	HY	13,058	0	13,058
66	Bunker Coat	6/26/2014	100.00%	813	0	0	813	5.0	SL/GDS	HY	813	0	813
67	Digital Mobil Radio	11/17/2014	100.00%	1,275	0	0	1,275	5.0	SL/GDS	HY	1,275	0	1,275
68	Trailer	2/12/2015	100.00%	1,285	0	0	1,285	5.0	SL/GDS	HY	1,285	0	1,285
69	Bracket For Tank	10/4/2015	100.00%	855	0	0	855	5.0	SL/GDS	HY	855	0	855
70	12 Complete Scuba Packs	1/4/2016	100.00%	59,460	0	0	59,460	5.0	SL/GDS	HY	59,460	0	59,460
71	14 Firemans Coats	2/12/2016	100.00%	15,219	0	0	15,219	5.0	SL/GDS	HY	15,219	0	15,219
72	Air and Water Tanks	7/17/2016	100.00%	14,874	0	0	14,874	5.0	SL/GDS	HY	14,874	0	14,874
73	Office Equipment	5/24/1994	100.00%	1,500	0	0	1,500	5.0	SL/GDS	HY	1,500	0	1,500
74	Computer	3/1/1999	100.00%	1,226	0	0	1,226	5.0	SL/GDS	HY	1,226	0	1,226
74	**1985 Ford 1800 G Tanker	3/8/2017	100.00%	9,000	0	0	9,000	5.0	SL/GDS	HY	8,100	900	9,000
75	Copier	5/1/2002	100.00%	895	0	0	895	5.0	SL/GDS	HY	895	0	895
75	2002 Freightliner Pumper Truc	7/28/2017	100.00%	86,000	0	0	86,000	5.0	SL/GDS	HY	77,400	8,600	86,000
76	Video Equipment	6/1/2002	100.00%	2,763	0	0	2,763	5.0	SL/GDS	HY	2,763	0	2,763
76	Jaws of Life	7/28/2017	100.00%	7,495	0	0	7,495	5.0	SL/GDS	HY	6,746	749	7,495
77	Computer	2/18/2005	100.00%	930	0	0	930	5.0	SL/GDS	HY	930	0	930
77	Hand Pump	7/28/2017	100.00%	1,792	0	0	1,792	5.0	SL/GDS	HY	1,611	179	1,790
78	Speaker System	8/28/2014	100.00%	741	0	0	741	5.0	SL/GDS	HY	741	0	741
78	Fire Alarm System	6/27/2018	100.00%	1,496	0	0	1,496	15.0	SL/GDS	HY	350	100	450
79	Pager System	9/28/2014	100.00%	741	0	0	741	5.0	SL/GDS	HY	741	0	741
79	Laptop Computer	1/4/2018	100.00%	1,288	0	0	1,288	5.0	SL/GDS	HY	903	258	1,161
79	Extraction Equipment	1/9/2018	100.00%	2,700	0	0	2,700	5.0	SL/GDS	HY	1,890	540	2,430
79	4 lifePaks and AED's	10/30/2018	100.00%	5,148	0	0	5,148	5.0	SL/GDS	HY	3,605	1,030	4,635
80	HD TV	12/6/2015	100.00%	634	0	0	634	5.0	SL/GDS	HY	634	0	634
80	Pagers	3/16/2019	100.00%	5,420	0	0	5,420	7.0	SL/GDS	HY	1,937	774	2,711
81	Floor Cabinets	6/1/1995	100.00%	1,600	0	0	1,600	5.0	SL/GDS	HY	1,600	0	1,600
81	Table and chairs	8/7/2020	100.00%	3,709	0	0	3,709	7.0	SL/GDS	HY	795	530	1,325
82	Wall Cabinets	6/1/1997	100.00%	1,000	0	0	1,000	5.0	SL/GDS	HY	1,000	0	1,000
82	Finley Fire Equipment	12/20/2020	100.00%	7,707	0	0	7,707	7.0	SL/GDS	HY	1,651	1,101	2,752
83	Stove	6/1/1997	100.00%	2,400	0	0	2,400	5.0	SL/GDS	HY	2,400	0	2,400
83	Ice Machine	5/26/2020	100.00%	1,959	0	0	1,959	7.0	SL/GDS	HY	420	280	700
84	Ice Maker	6/1/1997	100.00%	2,000	0	0	2,000	5.0	SL/GDS	HY	2,000	0	2,000
85	Refrigerator	6/1/1997	100.00%	2,300	0	0	2,300	7.0	SL/GDS	HY	2,300	0	2,300
86	Freezer	6/1/1997	100.00%	300	0	0	300	5.0	SL/GDS	HY	300	0	300
87	Kitchen Hood	6/1/1997	100.00%	4,000	0	0	4,000	5.0	SL/GDS	HY	4,000	0	4,000
88	Popcorn Machine	6/1/1997	100.00%	300	0	0	300	5.0	SL/GDS	HY	300	0	300
89	Tables	1/1/1997	100.00%	330	0	0	330	5.0	SL/GDS	HY	330	0	330
90	Stove	6/1/1998	100.00%	2,395	0	0	2,395	5.0	SL/GDS	HY	2,395	0	2,395
91	Freezer	6/1/1998	100.00%	288	0	0	288	5.0	SL/GDS	HY	288	0	288

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Detail Report - 990

12/31/2022

Mt. Clare Volunteer Fire Department 55-6023817

Item No.	Description of Property "**" indicates DISPOSED	Date Placed in Service	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Special Allowance	Recovery Basis	Rec Period	Method	Con-vention Code	Prior Accum. Deprec., 179, Bonus	2022 Current Deprec.	2022 Accum. Deprec.
92	Freezer/Ice Machine	6/1/1998	100.00%	4,270	0	0	4,270	5.0	SL/GDS	HY	4,270	0	4,270
93	Pop Machine	2/1/1999	100.00%	1,959	0	0	1,959	5.0	SL/GDS	HY	1,959	0	1,959
94	Chairs	4/24/2000	100.00%	175	0	0	175	5.0	SL/GDS	HY	175	0	175
	SubTotals			882,935	0	0	882,935				827,872	17,402	845,274
	Less: Disposed Assets			(9,000)	(0)	(0)	(9,000)				(8,100)	(900)	(9,000)
	Ending Totals			873,935	0	0	873,935				819,772	16,502	836,274

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Hilarion V. Cann, CPA
200 South 2nd St.
Clarksburg, WV 26301
Phone: (304) 623-5657
hvccpa@aol.com

July 17, 2023

Mt. Clare Volunteer Fire Department
PO Box 225
Mt Clare, WV 26408-0008

Dear Sir,

I have prepared your 2022 Form 990 based on the information you provided. Please review the enclosed copy and contact me if any records need correcting before being e-filed.

There are no taxes or fees due with the return.

If you have any questions about the return(s) or about Mt. Clare Volunteer Fire Department's tax situation during the year, please do not hesitate to call me at (304) 623-5657. I appreciate this opportunity to serve you.

Sincerely,

Hilarion V Cann
Hilarion V. Cann, CPA

Privacy Notice

As a tax preparer, I have always protected your right to privacy. Like all providers of personal financial services, I am now required by law to inform my clients of my policies regarding privacy of client information.

Types of Nonpublic Personal Information I Collect

I collect nonpublic personal information about you that is provided to me by you or obtained by me with your authorization.

Parties to Whom I Disclose Information

For current and former clients, I do not disclose any nonpublic personal information obtained in the course of my practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to my employees, and in limited situations, to unrelated third parties who need to know that information to assist me in providing services to you. In all such situations, I stress the confidential nature of information being shared.

Protecting the Confidentiality and Security of Current and Former Clients' Information

I retain records relating to professional services that I provide so that I am better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, I maintain physical, electronic, and procedural safeguards that comply with my professional standards. Please call if you have any questions, because your privacy, my professional ethics, and the ability to provide you with quality financial services are very important to me.

EXTENSION
FAMILY AND COMMUNITY DEVELOPMENT

July
August
2024

Homespun News

Harrison County

Family & Community Development Newsletter

Inside this issue:

Important Events	1
Featured Project, CVH Reminder, County Council & Picnic Poetry, Short Stories Due	2
Mark Your Calendar, Wreath-Making Workshop, Rescheduled Landscape Painting Workshop	3
Cultural Arts Show Award Winners	4
Reservation Forms	5
Hearty, Healthy Tailgating Tips	6
Homespun Humor, Contact Information	7



CEOS Donates to VA Hospital

The Harrison County CEOS clubs joined together during the annual CEOS Week to donate more than $10,000 worth of personal hygiene items, entertainment items, along with offerings for the Brown Bags for Veterans program. Pictured are Harrison County president Carolyn Romine and VA Chief for the Center for Development & Civic Engagement Michael White.

Let's Welcome Our New Extension Agent Linsey Dillon

My name is Linsey Dillon, and I am soon to be the Harrison/Marion County Family and Community Development Agent. My family and I reside at our farm in Bristol. I received my Bachelor's degree in Elementary Education from Marshall University in 2017 and my Master's degree in Public Administration from West Virginia University in 2023. I have worked for WVU Extension from 2019-2023 in various capacities. In my new role, I plan to keep building current county programs and to use my background to shape and expand WVU Extension's reach. In my free time, I enjoy gardening, listening to music, and visiting with family.

Linsey will begin her duties in the Harrison/Marion County offices on June 17.



Featured Project

Collecting cleaning supplies



Continuing a longtime tradition, the CEOS will be collecting cleaning supplies, everything from household cleaning fluids and sprays to brooms, mops, and buckets, at the annual July picnic. These supplies will be distributed to local charitable organizations. A table will be set up in front of the 4-H Center prior to the picnic on July 8 to allow for those attending the event to drop off the cleaning supplies.

County Council and Picnic

6 p.m., July 8, 4-H Center

Join us for an evening of fun, family, friends, and fellowship at the picnic. Don't forget your cleaning supplies and non-perishable food items for local charitable organizations. Each club president or designee should RSVP the Extension Office by June 30 indicating the number of members and guests attending.

Poetry, Short Stories Due August 2

Guidelines for submissions were listed in the May/June newsletter. Entries must be in a folder with the writer's name and club listed on the title page. For additional information, call the Extension Office at 304-624-8650.

Celebrate Volunteer Hours

The Celebrate Volunteer Hours program recognizes volunteer hours. These hours can be counted as an individual, club or county. CVH hours must be submitted by August 1.



—Terri Guillemets

Mail to:
John Wickline
WVU Extension Office, Harrison County
1117 Good Hope Pike
Clarksburg, WV 26301

or

Charlene Burrows
114 Maryland Ave.
Nutter Fort, WV 26301

Thank you for all that you do.

Sincerely,

John Wickline

Program Assistant



The programs and activities offered by the WVU Extension Service are available to all persons without regard to race, color, sex, disability, religion, age, veteran status, political beliefs, sexual orientation, national origin, and marital or family status. When registering for these programs, please designate special access or dietary needs three weeks prior. The information given herein is supplied with the understanding that no discrimination is intended and no endorsement by the Cooperative Extension Service is implied.

Please Note: Workshops, events, and dates may be added or changed to this schedule.



July

1 Executive Board Meeting
8 County Council & Picnic
Collect cleaning supplies
12 Landscape Painting Workshop
16-18 NVON Conference, Asheville, NC

August

1 CVH Forms Due
2 Wreath Making Workshop
2 Short Stories Contest Entries Due
2 Poetry Contest Entries Due
27 Executive Board Meeting

September

9 County Council Meeting
13 Scarf Workshop

October

8-10 WVCEOS Fall Conference, *WVU Jackson's Mill*
18 Christmas Card Making Workshop
28 Executive Board Meeting
30 CEOS of the Year Forms Due
30 Reorganization Forms Due
30 Club Dues, Roster Due
30 Committee Reports Due

November

1 Fun & Games Workshop, St. Mark's
4 County Council Meeting
15 Achievement & Demonstration Day

Create Your Own Scarecrow Wreath

Join us at 9:30 a.m., Friday, August 2 at the 4-H Center where you can create your own Scarecrow Wreath just in time for the fall season. The class will be led by Rena Lawrence, and it will be limited to the first 10 who register by July 26. The cost will be $10. You are asked to bring a hot glue gun and glue sticks, if you have them. All other materials will be provided.
Fill out the reservation slip on page 5 and send it to the Extension Office.



Landscape Painting Class Reset for July 12

The Landscape Painting Class, which was originally scheduled in April, has been rescheduled for 9:30 a.m., Friday, July 12 at the 4-H Center.
Those who had previously registered for the class will have preference in attending. Please contact the Extension Office at 304-624-8650 to let us know if you are still interested.
If you were registered and are not able to attend on July 12, please let us know so that we can open up a spot for someone else. A refund will be issued to those previously registered but unable to attend on the new date.
If you were not registered, but would like to attend the new date, please call the Extension Office.

Cultural Arts Show Winners

Best of Show: Elwanda Dennison

People's Choice: Okey Edgell

Quilts

Machine-pieced/hand-quilted
1st — Elwanda Dennison

Wall Hanging
2nd — Okey Edgell
3rd — Robin Sawitski-Dixon

Baby/Ronald McDonald
1st — Carolyn Romine
2nd — Carolyn Romine
3rd — Carolyn Romine

Fiber Arts

Knitting, Crocheting, Spinning, Weaving, mararme
1st — Mildred Waldron
2nd — Robin Sawitski-Dixon
3rd — JoAnn James

Hand Stitchery
1st — Rena Lawrence
2nd — Rena Lawrence
3rd — Robin Sawitski-Dixon

Embroidery (Hand)
1st — Robin Sawitski-Dixon
2nd — JoAnn James

Embroidery (Machine)
1st — Okey Edgell

Wearable Art

Sweatshirts, Children's Clothes
1st — Robin Sawitski-Dixon
2nd — Robin Sawitski-Dixon

Paper Crafts
1st — Cynthia Wotasek
2nd — Esther Messenger
3rd — Cynthia Wotasek

Hand Crafted Toys
1st — Patty Coffield

Floral Arrangements
1st — Robin Sawitski-Dixon
2nd — Carolyn Romine
3rd — Robin Sawitski-Dixon

Jewelry
1st — Robin Sawitski-Dixon
2nd — Robin Sawitski-Dixon
3rd — Robin Sawitski-Dixon

Holiday Crafts
1st — Carolyn Romine
2nd — Patty Coffield
3rd — Linda Cross

Paintings
1st — Linda Hoy
2nd — Robin Sawitski-Dixon
3rd — Theresa Noble

Tole & China Painting
1st — Arlene Edgell
2nd — Arlene Edgell

Adult Coloring
1st — Arlene Edgell
2nd — Robin Sawitski-Dixon
3rd — Barbara Leatherman

Professional
1st — Linda Cross
2nd — Linda Cross
3rd — Linda Cross

Miscellaneous
2nd — Anonymous
3rd — Robin Sawitski-Dixon

Landscape Painting Workshop
9:30 a.m., Friday, July 12 at the 4-H Center

See details on page 3. Those who previously registered will receive preference in this rescheduled class. For those now seeking to sign up, please call the Extension Office at 304-624-8650 to see if there is an available spot

Landscape Painting Workshop

NAME _____ CLUB/GUEST _____

ADDRESS _____ PHONE _____

Mail to : WVU/Harrison County Extension Service
John Wickline, Program Assistant
1117 Good Hope Pike, Clarksburg, WV 26301

Cost: $5.00
Checks payable to HC CEOS
Call the office if not previously registered

Wreath Making Workshop
9:30 a.m., Friday, August 2 at the 4-H Center

See details of this class on page 3. Class is limited to the first 10 who register.

Wreath Making Workshop

NAME _____ CLUB/GUEST _____

ADDRESS _____ PHONE _____

Mail to : WVU/Harrison County Extension Service
John Wickline, Program Assistant
1117 Good Hope Pike, Clarksburg, WV 26301

Cost: $10
Deadline: July 26, 2024
Checks payable to HC CEOS

County Council Meeting & Picnic
6 p.m., Monday, July 8 at the 4-H Center

Club Presidents should send in this form with the number of club members and guest that will be attending the picnic. Details of the menu and guest speakers or entertainment will be announced on the Harrison County CEOS Facebook page or can be gained by calling the Extension Office. Spouses and immediate family members are welcome to attend the event.

County Council Meeting & Picnic

CLUB _____

Number of Members and Guests Attending _____

Mail to : WVU/Harrison County Extension Service
John Wickline, Program Assistant
1117 Good Hope Pike, Clarksburg, WV 26301

No cost to attend
Deadline: July 1, 2024

Hearty, Healthy Tailgating

A tailgate party is a great time to enjoy friends, football, and food. Do your guests a favor by serving some healthier options at your next event. A smarter tailgating menu is easy; but does take a little planning.

Start by examining your current menu. Better choices are easy to find and may be even easier to prepare. Let this chart be your guide to help reduce fat, cholesterol, and sodium, while increasing antioxidants, healthy fats, fiber, vitamins, and minerals.

If you usually serve: Chicken wings, try this instead: Marinated grilled chicken
Boneless, skinless chicken can be marinated in advance and will cook quickly when thrown on a hot grill. Use a meat thermometer to avoid over- or under-cooking; chicken breasts should reach a minimum internal temperature of 165 degrees Farenheit.

If you usually serve: Bratwurst, try this instead: Turkey sliders
Ground turkey is a lean meat that makes an excellent burger. Slice buns width-wise and toast on the grill during the last few minutes of cooking for a nice crust.

If you usually serve: Take-out pizza, _try this instead: Vegetable pizza
This veggie pizza requires no cooking and holds up well when made in advance. Use any raw veggies you have on hand.

If you usually serve: Nachos with cheese, try this instead: Baked chips and salsa
Fried corn chips and cheese sauce can be easily replaced by a delicious salsa.

If you usually serve: Cocktail wieners, try this instead: Caprese skewers
Skewers of tomato, mozzarella, and basil drizzled in a balsamic vinaigrette make a for a beautiful presentation while adding calcium and vitamin C. Use mozzarella sparingly to minimize fat content.

If you usually serve: Potato chips, try this instead: Hummus and whole wheat pita
Hummus is a traditional Middle Eastern dip made from chickpeas. Contributing fiber, protein, and healthy fats, this dip is a healthful crowd-pleaser.

If you usually serve: Beef chili, try this instead: Pumpkin chili
The unexpected addition of pumpkin contributes rich flavor and aroma to a fall favorite. Deep orange vegetables like pumpkins are loaded with beta carotene, a powerful antioxidant. Use leaner beef or turkey, or omit meat altogether for a vegetarian chili.

Dessert
To complete the menu and show your spirit, try using bamboo skewers to build fruit kabobs in your team's colors. Following are some suggestions to help you create your color combination:

- Blue or navy: Blueberries
- Green: grapes, kiwi
- Orange: cantaloupe, orange sections, mango
- Red: watermelon, strawberries, cherries, raspberries

Gold or yellow: pineapple

White: honeydew melon

Purple: Grapes

Black: blackberries

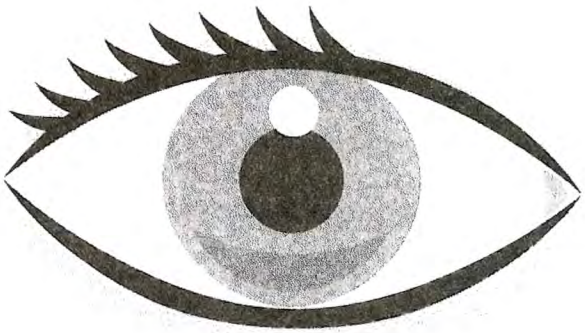
Thread on skewers, keep cold to serve.

— Courtesy of West Virginia University Extension

Homespun Humor

The "Eyes" Have It

* There are more than 2 million working parts in the human eye. It weighs just under 1 ounce and is about an inch across. Only about 16 percent of the eyeball is exposed.



* About 10 percent of your waking hours are spent blinking, which keeps them lubricated and protected from dust and other particles. You will blink about 15 to 20 times per minute, around 19,000 per day, and more than 5 million times per year.

* Brown is the most common eye color, with more than half of the world's population having brown eyes. Green eyes are the rarest, making up only about 2 percent of the world. In the United States, brown eyes make up about 45 percent of the population, blue eyes 27 percent, hazel 18 percent, and green eyes 1 percent. Another 1 percent have another color such as amber or violet. A rare condition known as heterochromia occurs in people who have two different eye colors.

* People with blue eyes are more sensitive to light because their eyes don't have as much melanin to block out UV rays.

* The eyes' corneas are the body's only tissue that does not contain blood.

— Courtesy of Tidbits of the Mid-Ohio Valley

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