



Southwest Ranches Volunteer Fire-Rescue, Inc.

Board of Directors Meeting Agenda

June 27, 2024

Southwest Ranches Council Chambers
6:30 PM Thursday

13400 Griffin Road Southwest
Ranches, FL 33330

<u>Chair</u> Steve Breitkreuz <u>Vice Chair</u> David Kuczenski, Esq.	<u>Board</u> <u>Members</u> Jim Allbritton Gary Jablonski Bob Hartmann	<u>Town Administrator</u> Russell Muñiz, MPA <u>Town Financial</u> <u>Administrator</u> Emil C. Lopez, CPM, MAcc	<u>Town Attorney</u> Keith M. Poliakoff, J.D. <u>Town Clerk</u> Debra Ruesga, CMC
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In accordance with the Americans with Disabilities Act of 1990, persons needing special accommodation, a sign language interpreter or hearing impaired to participate in this proceeding should contact the Town Clerk at (954) 434-0008 for assistance no later than four days prior to the meeting.

- 1. Call to Order/Roll Call**
- 2. Pledge of Allegiance**
- 3. Approval of Meeting Minutes**
 - a. June 22, 2023
- 4. Reports of Committee**
- 5. Reports of Officers**
- 6. New Business**
 - a) Approval of FY2023 IRS Form 990-YR2022. Return of Organization Exempt from Income Tax
 - b) Approval of FY2024-2025 Volunteer Fire Fund and Public Safety - Fire Operational Budget. Volunteer Fire is a blended component unit of the Town of Southwest Ranches.
- 7. Adjournment**

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SOUTHWEST RANCHES VOLUNTEER FIRE- RESCUE, INC.

Board of Directors Regular Meeting Minutes June 22, 2023

Southwest Ranches Council Chambers

13400 Griffin Road
Southwest Ranches, FL 33330

6:30 p.m.

1) Roll Call – Meeting was called to order at 6:30 p.m.

Chair – Steve Breitkreuz – Present

Vice Chair – Jim Allbritton – Present

Board Member – Bob Hartmann - Present

Board Member – Gary Jablonski - Present

Board Member -- David Kuczenski - Present

2) Pledge of Allegiance

3) Approval of Minutes

a. November 17, 2022

The following motion was made by Board Member Jablonski seconded by Board Member Hartmann and passed by 5-0 roll call vote. The vote was as follows: Board Members Hartmann, Jablonski, Kuczenski, Vice Chair Allbritton, and Chair Breitkreuz voting Yes.

MOTION: TO APPROVE THE NOVEMBER 17, 2022 SWRVFD BOARD MEETING MINUTES.

4) Reports of Committee

None.

5) Reports of Officers

None.

6) Old and Unfinished Business

None.

7) New Business

a) Approval of FY 2022 IRS Form 990-YR2021. Return of Organization Exempt from Income Tax

The following motion was made by Board Member Jablonski, seconded by Board Member Kuczenski and passed by 5-0 roll call vote. The vote was as follows: Board Members Hartmann, Jablonski, Kuczenski, Vice Chair Allbritton, and Chair Breitkreuz voting Yes.

MOTION: TO APPROVE THE FY 2022 IRS FORM #990

- b) Approval of FY 2023-2024 Volunteer Fire Fund and Public Safety – Fire Operational Budget. Volunteer Fire is a blended component unit of the Town of Southwest Ranches.

The following motion was made by Board Member Jablonski, seconded by Board Member Hartmann and passed by 5-0 roll call vote. The vote was as follows: Board Members Hartmann, Jablonski, Kuczenski, Vice Chair Allbritton, and Chair Breitkreuz voting Yes.

MOTION: TO APPROVE THE FY 2023-2024 VOLUNTEER FIRE FUND AND PUBLIC SAFETY – FIRE OPERATIONAL BUDGET

- 8) Adjournment – Meeting was adjourned at 6:36 p.m.

Respectfully submitted:

Debra M. Ruesga, CMC, Town Clerk

*Adopted by the Town Council on
this 27th day of June, 2024.*

Steve Breitkreuz, Chair



Town of Southwest Ranches
13400 Griffin Road
Southwest Ranches, FL 33330-2628
(954) 434-0008 Town Hall
(954) 434-1490 Fax
web: www.southwestranches.org

Board of Directors
Steve Breitkreuz, Chair
David S. Kuczenski, Esq, Vice Chair
Jim Allbritton, Board Chair
Gary Jablonski, Board Chair
Bob Hartmann, Board Chair

Town Administration
Russell Muñiz, MPA, Town Administrator
Debra Ruesga, CMC, Town Clerk
Keith M. Poliakoff, JD, Town Attorney
Emil C. Lopez, CPM, MAcc, Town Financial Administrator

BOARD MEMORANDUM

TO: Honorable Chair Breitkreuz and Board Members

THRU: Russell Muñiz, Town Administrator

FROM: Emil Lopez, Town Financial Administrator

DATE: June 27, 2024

SUBJECT: IRS Form 990 – Year 2022 (Period 10/01/22 to 09/30/23)

Recommendation

Board consideration for a motion to approve IRS Form 990.

Strategic Priorities

- A. Sound Governance
- C. Reliable Public Safety

Background/Issue

The Volunteer Fire Services Fund is considered a blended component of the Town of Southwest Ranches. In accordance with generally accepted governmental standards and accounting principles this fund is presented within the Town as a special revenue fund.

The Southwest Ranches Voluntary Fire Rescue, Inc. is an IRS 501(c)(4) non-profit whose Board of Directors consists of the entire membership of the Town Council who preside and transact business independently.

Fiscal Impact/Analysis

None.

Staff Contact

Emil Lopez, Town Financial Administrator

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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.

Department of the Treasury
Internal Revenue Service

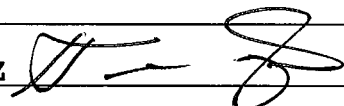
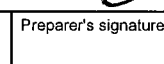
A For the 2022 calendar year, or tax year beginning 10/01/22, and ending 09/30/23

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SOUTHWEST RANCHES VOLUNTEER FIRE RESCUE INC.		D Employer identification number 65-1086624
	Doing business as C/O E. LOPEZ 13400 GRIFFIN ROAD		E Telephone number
	Number and street (or P.O. box if mail is not delivered to street address) C/O E. LOPEZ 13400 GRIFFIN ROAD		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code SOUTHWEST RANCHES FL 33330		G Gross receipts\$ 307,205
F Name and address of principal officer: STEVE BREITKREUZ 13400 GRIFFIN ROAD SOUTHWEST RANCHES FL 33330			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: N/A			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 2000
			M State of legal domicile: FL

Part I Summary		Prior Year	Current Year	
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO FURTHER VOLUNTEER FIRE RESCUE ACTIVITIES INCLUDING PROVIDING FOR THE PROTECTION OF HUMAN AND ANIMAL LIFE AND PROPERTY AGAINST FIRE, DISASTER, OR OTHER CALAMITY WITHIN THE TOWN OF SOUTHWEST RANCHES, FLORIDA.			
	2 Check this box <input type="checkbox"/> 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	5	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5	
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	62	
	6 Total number of volunteers (estimate if necessary)	6	0	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
	7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
	Revenue	8 Contributions and grants (Part VIII, line 1h)	6,360	25,581
		9 Program service revenue (Part VIII, line 2g)		0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		73	198	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		196,295	281,426	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		202,728	307,205	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0	
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	189,543	243,045	
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0	
	b Total fundraising expenses (Part IX, column (D), line 25)	0		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	34,556	37,384	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	224,099	280,429		
19 Revenue less expenses. Subtract line 18 from line 12	-21,371	26,776		
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	49,045	59,186	
	21 Total liabilities (Part X, line 26)	32,502	15,867	
	22 Net assets or fund balances. Subtract line 21 from line 20	16,543	43,319	

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	STEVE BREITKREUZ  SECRETARY/DIRECTOR				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	ANDREW S. BRODY		06/18/24	<input checked="" type="checkbox"/>	P01293462
Paid Preparer Use Only	Firm's name	Firm's EIN	Phone no.		
	QUANTUM ADVISORS CHOICE, LLC 5979 NW 151ST ST STE 109 MIAMI LAKES, FL 33014	85-3469749	305-231-2150		

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE PAGE 1 FOR MISSION STATEMENT

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

PROVIDING FOR THE PROTECTION OF HUMAN LIFE AND ANIMAL LIFE AND PROPERTY AGAINST FIRE DISASTER, OR OTHER CALAMITY WITHIN THE TOWN OF SOUTHWEST RANCHES.

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

N/A

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

N/A

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

(Expenses \$ **280,429** including grants of\$) (Revenue \$)

4e Total program service expenses **280,429**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24b			
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24c			
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
24d			
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		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		X
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		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
28a			X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
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		X
28c			X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
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		X
30			X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
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		X
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		X
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		X
34			X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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			
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
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.	X	
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?		X
1c			X

Part IV 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	62
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

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.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
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?		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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		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?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	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		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?		X
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
11b	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		X
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		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?		
15a	The organization's CEO, Executive Director, or top management official		X
15b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	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?		

Section C. Disclosure

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

EMIL LOPEZ TOWN FINANCL ADMIN 13400 GRIFFIN ROAD FL 33330 954-434-0008
SOUTHWEST RANCHES

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JIM ALLBRITTON DIRECTOR	0.00 0.00	X						0	0	0
(2) STEVE BREITKREUZ SECRETARY/DIRECTOR	0.00 0.00	X		X				0	0	0
(3) ROBERT HARTMANN DIRECTOR	0.00 0.00	X						0	0	0
(4) GARY JABLONSKI DIRECTOR	0.00 0.00	X						0	0	0
(5) DAVID KUCZENSKI DIRECTOR	0.00 0.00	X						0	0	0
(6) CHIEF LEE BENNETT PRESIDENT	0.00 0.00			X				0	0	0
(7) ASSISTANT CHIEF WILLIAM UPDEGRAFF VICE PRES/TREASURER	0.00 0.00			X				0	0	0
(8)										
(9)										
(10)										
(11)										

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	25,581				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			25,581			
Program Service Revenue	2a	Business Code					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		198	198			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a TRANSFERS FROM GENERAL FUND	Business Code	281,426	281,426			
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			281,426			
12 Total revenue. See instructions			307,205	281,624	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	225,773	225,773		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	17,272	17,272		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	-339	-339		
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	37,723	37,723		
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				
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	280,429	280,429	0	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	41,775	1	47,802
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	2,012	7	9,328
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	5,258	9	2,056
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 238,488		
	b Less: accumulated depreciation	10b 238,488	10c	
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	49,045	16	59,186	
Liabilities	17 Accounts payable and accrued expenses	32,502	17	15,867
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	32,502	26	15,867
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds	16,543	31	43,319
	32 Total net assets or fund balances	16,543	32	43,319
33 Total liabilities and net assets/fund balances	49,045	33	59,186	

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	307,205
2	Total expenses (must equal Part IX, column (A), line 25)	2	280,429
3	Revenue less expenses. Subtract line 2 from line 1	3	26,776
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	16,543
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	43,319

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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
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?		
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		

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: SOUTHWEST RANCHES VOLUNTEER FIRE RESCUE INC. Employer identification number: 65-1086624

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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). 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. 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register. 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 \$.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2022

DAA

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes No

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements	7,536		7,536	
d Equipment	230,952		230,952	
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

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

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

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

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**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 **SOUTHWEST RANCHES VOLUNTEER FIRE
RESCUE INC.**

Employer identification number
65-1086624

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS

PROVIDING FOR THE PROTECTION OF HUMAN AND ANIMAL LIFE AND PROPERTY AGAINST
FIRE DISASTER, OR OTHER CALAMITY WITHIN THE TOWN OF SOUTHWEST RANCHES.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
INCLUDES ACCEPTANCE AND APPROVAL BY THE BOARD OF DIRECTORS AT AN ANNUAL
MEETING.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
GOVERNING DOCUMENTS ARE AVAILABLE PURSUANT TO FLORIDA PUBLIC RECORD
STATUTES AND VIA WEBSITE WWW.SUNBIZ.ORG. ORGANIZATION FINANCIAL STATEMENTS
ARE INCLUDED AS A COMPONENT UNIT WITHIN THE TOWN OF SOUTHWEST RANCHES.
FINANCIALS ARE ALSO INCLUDED VIA WEBSITE WWW.SOUTHWESTRANCHES.ORG.

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Town of Southwest Ranches
13400 Griffin Road
Southwest Ranches, FL 33330-2628
(954) 434-0008 Town Hall
(954) 434-1490 Fax
web: www.southwestranches.org

Board of Directors
Steve Breitkreuz, Chair
David S. Kuczenski, Esq, Vice Chair
Jim Allbritton, Board Chair
Gary Jablonski, Board Chair
Bob Hartmann, Board Chair

Town Administration
Russell Muñiz, MPA, Town Administrator
Debra Ruesga, CMC, Town Clerk
Keith M. Poliakoff, JD, Town Attorney
Emil C. Lopez, CPM, MAcc, Town Financial Administrator

BOARD MEMORANDUM

TO: Honorable Chair Breitkreuz and Board Members

THRU: Russell Muñiz, Town Administrator

FROM: Emil Lopez, Town Financial Administrator

DATE: June 27, 2024

SUBJECT: Volunteer Fire Department Operational Budget - FY 2024/2025

Recommendation

Board consideration for a motion to approve the Volunteer Fire Department operational Budget.

Strategic Priorities

- A. Sound Governance
- C. Reliable Public Safety

Background/Issue

The Volunteer Fire Fund is considered a blended component of the Town of Southwest Ranches. In accordance with generally accepted governmental standards and accounting principles this fund is presented within the Town as a special revenue fund.

Fiscal Impact/Analysis

The proposed Volunteer Fire Department budget amount of \$496,625 will be funded through the Fire Assessment.

Staff Contact

Emil Lopez, Town Financial Administrator

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Public Safety - Volunteer Fire Services Fund

Services, Functions, and Activities:

The Voluntary Fire Services Fund is considered a blended component unit of the Town. In accordance with generally accepted governmental standards and accounting principles this fund is presented within the Town as a special revenue fund. It is an IRS 501(c)(4) non-profit corporation whose Board of Directors consist of the entire membership of the Town Council who preside and transact business independently.

Presently, this fund is comprised of a team of approximately 35 independent, professional volunteer firefighters who primarily provide additional Fire protection support to the entire Town and to lessen the burdens of government by protecting life and property against fire, disaster, natural catastrophe or other calamity in the Town of Southwest Ranches, Florida, and when, if requested, offer mutual aid and assistance to any surrounding municipality or other governmental entity.

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Volunteer Fire Fund Summary Fiscal Year 2025

FY 2024 Estimated

Estimated Volunteer Fire Fund Revenues	296,482
Estimated Expenditures & Encumbrances	<u>(298,924)</u>
Estimated FY 2024 Excess of Revenue over Expenditures	<u><u>(2,442)</u></u>

FY 2025 Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2023	41,262
Estimated FY 2024 Excess of Revenue over Expenditures	<u>(2,442)</u>
Appropriated Restricted Fund Balance in FY 2024	-
Projected Restricted Fund Balance 9/30/2024	<u>38,820</u>
Appropriated Restricted Fund Balance in FY 2025	-
Projected Restricted Fund Balance 9/30/2025	<u><u>38,820</u></u>

FY 2025 Budget Summary

Proposed Revenues

Contributions/Private Sources	10,000
Transfer from General Fund	303,900
Appropriated Restricted Fund Balance	-
Total Revenues	<u><u>313,900</u></u>

Proposed Expenditures

Personnel Costs	283,584
Operating Items	<u>30,316</u>
Total Expenditures	<u><u>313,900</u></u>

Volunteer Fire Fund Revenues

Line Item Prefix: 102-0000-:		FY 2022 Actual	FY 2023 Actual	FY 2024 Current Budget	FY 2024 Projected	FY 2025 Proposed
364-36400	Disposition of Assets			-	-	-
366-36610	Contributions/Donations-Private Sources	6,360	5,691	10,000	10,000	10,000
361-36117	Interest Earnings	-	198	-	-	-
369-36990	Other Miscellaneous Revenues	-	19,890	-	-	-
381-38101	Transfer from General Fund	196,295	281,426	286,482	286,482	303,900
399-39900	Appropriated Fund Balance	-	-	-	-	-
TOTAL	Non-Operating Revenue	202,655	307,205	296,482	296,482	313,900
TOTAL	VOLUNTEER FIRE FUND	202,655	307,205	296,482	296,482	313,900

Note: The VFF is a blended component unit of the Town and whose annual budget was/is not adopted by the Town Council. However, it is presented for transparency purposes.

Volunteer Fire Fund Expenditures

Line Item Prefix: 102-3200-522:		FY 2022 Actual	FY 2023 Actual	FY 2024 Current Budget	FY 2024 Projected	FY 2025 Proposed
Suffix Code	Object Description					
13100	Part-Time Salaries & Wages	176,073	225,773	225,825	225,825	225,825
21100	Payroll Taxes	13,470	17,272	17,275	17,275	17,276
24100	Workers Compensation	18,779	21,030	24,185	38,158	40,483
TOTAL	PERSONNEL EXPENSES	208,322	264,075	267,285	281,258	283,584
45100	Property and Liability Insurance	15,077	16,693	19,197	17,666	20,316
48110	Promotional Activities	639	-	10,000	-	10,000
49100	Other Current Charges	61	61	-	-	-
52900	Misc Operating Supplies	-	(400)			
TOTAL	OPERATING EXPENSES	15,777	16,355	29,197	17,666	30,316
581-91001	Transfer to General Fund	-	-	-	-	-
TOTAL	NON-OPERATING EXPENSES	-	-	-	-	-
TOTAL	VOLUNTEER FIRE FUND	224,099	280,430	296,482	298,924	313,900

Note: The VFF is a blended component unit of the Town and whose annual budget was/is not adopted by the Town Council. However, it is presented for transparency purposes.

Major Variance from Current Budget FY 2024 to Projected FY 2024

Code	Amount	Explanation

Major Variance or Highlights of the Departmental Budget - FY 2024 Projected to FY 2025 Proposed

Code	Amount	Explanation

**Town of Southwest Ranches
Proposed FY 2024/2025 Budget**

EXPENDITURES	Public Safety - Fire Detail				DESCRIPTION FY 2024
	ADOPTED FY 2023/2024	Station 82 INDIRECT (VFD)	Station 82 DIRECT (VFD)	PROPOSED FY 2024/2025	
* Studies/Services	14,682	15,966		15,966	IRS #990 Filing 1.5K, Fire Assessment Consulting Fees 5K, FA Annual Resolution 3.5K,
* Capital Improvements	20,000	42,000		42,000	Annual Service Contract at VFD 5.966K (Increase by 5%)
* Town of Davie Fire Services	4,205,647	4,391,752		4,391,752	New/Replace Fire Wells Davie contract (\$7,519,359*1.045) at 55% plus 70K Apparatus
Sub-Total: Fire Admin	\$ 4,240,329	\$ 4,391,752	\$ 57,966	\$ 4,449,718	
Professional Services	15,000		14,000	14,000	Drug Testing/Background Checks/Polygraph 10K + ADP 4K
Telecommunications	18,700	8,000	8,000	16,000	Utility-Comcast/Internet \$530/AT&T-\$120/6.5K for alert sys, wifi 1.1K, misc. 6K
Electricity	13,500	7,500	7,500	15,000	Utility-FPL Allocated 50%/50%, includes new generator
Water & Sewer	11,400	5,500	5,500	11,000	Utility-Water/Sewer Allocated 50%/50%, Water 3.6K, All Water 6.8K, Maint .6K
Building Maintenance	10,000	4,000	4,000	8,000	Misc. - Tower Pest 1.2K /All other Maint/Bio Waste for 6.1K, Misc. 7K
Equipment Maintenance	13,350		13,500	13,500	Misc. Equip Repairs, SCBA Repairs, Bunker Gear Repairs
Miscellaneous Maintenance	1,500		2,500	2,500	Unforeseen Maintenance & Misc. Fire Item = Fire Ice
Vehicle Maintenance/Repair	20,000		30,000	30,000	Attack truck (A82), Pumper Engine 82 maint
Uniforms	2,000		2,000	2,000	Uniforms
Gas	11,000		10,000	10,000	Gas/Diesel
Supplies	9,400		9,200	9,200	Operating Supplies
Training/Education	4,000		1,000	1,000	Facility/Live Fire Training
Machinery/Equipment	104,025		55,025	55,025	SCBA Equipment 55.025K
Contingency VFD Apparatus Replacement	55,500		30,500	30,500	VFD Apparatus Replacement 30.5K
Contingency Fire Subsidy	350,000		350,000	350,000	Fire Subsidy
Rosenbauer Pumper-Note Payment	-		-	-	
Volunteer Stipends	225,825		225,825	225,825	Staffing 3@\$525 daily x 365 days (including Chiefs+F.O. Admin 34,2K in total)
Stipend Payroll Taxes	17,276		17,276	17,276	SS/FICA+Medicare
Volunteer W/Comp & Liability Ins	43,382		60,799	60,799	VFIS-\$6,399 gen liab +\$9,076 auto+\$3,016 accid/sick+\$1,825 flood+w/c \$40,483
Sub-Total: VFD Public Safety Ops+Fire Fd	\$ 925,858	\$ 375,000	\$ 479,625	\$ 871,625	
Grand Total: Public Safety-Fire	\$ 5,166,187	\$ 4,766,752	\$ 479,625	\$ 5,321,343	
Less:					
* Studies/Services	(14,682)	(15,966)		(15,966)	IRS #990 Filing 1.5K, Fire Assessment Consulting Fees 5K, FA Annual Resolution 3.5K,
* Capital Improvements	(20,000)	(42,000)		(42,000)	Annual Service Contract at VFD 5.966K
* Town of Davie Fire Services	(4,205,647)	(4,391,752)		(4,391,752)	New/Replace Fire Wells Davie contract (\$7,519,359*1.045) at 55% plus 70K Apparatus
Total Stat.#112(DAVIE)and Stat.#82(VFD)	\$ 925,858	\$ 375,000	\$ 479,625	\$ 871,625	Represents total proposed VFD budget = \$496,625 vs. \$549,058 adopted in FY 2024 (decrease of \$52,433)