



Southwest Ranches Volunteer Fire-Rescue, Inc.

Board of Directors Meeting Agenda

June 22, 2023

Southwest Ranches Council Chambers
6:30 PM Thursday

13400 Griffin Road Southwest
Ranches, FL 33330

<u>Chair</u>	<u>Board Members</u>	<u>Town Administrator</u>	<u>Town Attorney</u>
Steve Breitreuz	Gary Jablonski	Andrew D. Berns, MPA	Keith M. Poliakoff, J.D.
<u>Vice Chair</u>	Bob Hartmann	<u>Town Financial Administrator</u>	<u>Assistant Town Administrator / Town Clerk</u>
Jim Allbritton	David Kuczenski, Esq.	Emil C. Lopez, CPM	Russell C. Muniz, MPA

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. November 17, 2022
- 4. Reports of Committee**
- 5. Reports of Officers**
- 6. Old and New Business**
- 7. New Business**
 - a) Approval of FY2022 IRS Form 990-YR2021. Return of Organization Exempt from Income Tax
 - b) Approval of FY2023-2024 Volunteer Fire Fund and Public Safety - Fire Operational Budget. Volunteer Fire is a blended component unit of the Town of Southwest Ranches.
- 8. Adjournment**

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SOUTHWEST RANCHES VOLUNTEER FIRE- RESCUE, INC.

Board of Directors Regular Meeting Minutes November 17, 2022

Southwest Ranches Council Chambers

7:00 p.m.

13400 Griffin Road
Southwest Ranches, FL 33330

1) Roll Call – Meeting was called to order at 7:05 p.m.

Chair – Steve Breitkreuz – Present

Vice Chair – Gary Jablonski – Present

Board Member – Jim Allbritton - Present

Board Member – Bob Hartmann - Present

Board Member — Davis Kuczenski - Present

2) Pledge of Allegiance

3) Approval of Minutes

a. June 23, 2022

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

MOTION: TO APPROVE THE JUNE 23, 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) Adoption of Town Employee Manual

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

Board Members Allbritton, Hartmann, Kuczenski, Vice Chair Jablonski, and Chair Breitkreuz voting Yes.

MOTION: TO ADOPT THE TOWN EMPLOYEE MANUAL.

8) Adjournment – Meeting was adjourned at 7:07 p.m.

Respectfully submitted:

Russell Muñiz, Assistant Town Administrator/Town Clerk

*Adopted by the Town Council on
this 22nd day of June, 2023.*

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
Jim Allbritton, Vice Chair
Gary Jablonski, Board Member
Bob Hartmann, Board Member
David S. Kuczenski, Esq., Board Member

Town Administration
Andy Berns, MPA, Town Administrator
Russell Muñiz, MBA, MPA, MMC, Asst. Town Administrator/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: Andrew D. Berns, Town Administrator

FROM: Emil C. Lopez, Town Financial Administrator

DATE: June 22, 2023

SUBJECT: IRS FORM 990 FOR YEAR 2021 (PERIOD 10/01/21 TO 09/30/22)

Recommendation

Board consideration for a motion to approve IRS Form 990

Unanimous Vote of the Board of Directors?

No

Strategic Priorities

A. Sound Governance
C. Reliable Public Safety

Background

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 C. Lopez, Town Financial Administrator

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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

2021**Open to Public
Inspection****A** For the **2021** calendar year, or tax year beginning **10/01/21**, and ending **09/30/22**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization SOUTHWEST RANCHES VOLUNTEER FIRE RESCUE INC. Doing business as _____ Number and street (or P.O. box if mail is not delivered to street address) Room/suite C/O E. LOPEZ 13400 GRIFFIN ROAD City or town, state or province, country, and ZIP or foreign postal code SOUTHWEST RANCHES FL 33330	D Employer identification number 65-1086624 E Telephone number G Gross receipts \$ 202,728
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? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions
I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527		H(c) Group exemption number ▶
J Website: ▶ N/A		L Year of formation: 2000
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶		M State of legal domicile: FL

Part I Summary

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 ☐ 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 2021 (Part V, line 2a)	5	51	
	6 Total number of volunteers (estimate if necessary)	6	32	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h) 9 Program service revenue (Part VIII, line 2g) 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	Prior Year 5,377	Current Year 6,360	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 14 Benefits paid to or for members (Part IX, column (A), line 4) 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 16a Professional fundraising fees (Part IX, column (A), line 11e) b Total fundraising expenses (Part IX, column (D), line 25) ▶ 639 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 19 Revenue less expenses. Subtract line 18 from line 12	176 219,435 224,988	73 196,295 202,728	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 21 Total liabilities (Part X, line 26) 22 Net assets or fund balances. Subtract line 21 from line 20	0 0 189,570 0 40,695 230,265 -5,277	0 0 189,543 0 34,556 224,099 -21,371	
		Beginning of Current Year 65,227	End of Year 49,045	
		27,313	32,502	
		37,914	16,543	

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 STEVE BREITKREUZ Type or print name and title	Date	
	SECRETARY/DIRECTOR		
Paid Preparer Use Only	Print/Type preparer's name ANDREW S. BRODY Firm's name ▶ CANNER, BRODY & YAN, LLC Firm's address ▶ 5979 NW 151ST ST STE 109 MIAMI LAKES, FL 33014	Preparer's signature Date 03/06/23	Check ☐ if PTIN self-employed P01293462 Firm's EIN ▶ 75-3191276 Phone no. 305-231-2150

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** (2021)

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 \$ **223,460** including grants of\$) (Revenue \$)**4e** Total program service expenses ► **223,460**

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? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		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? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
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? <i>If "Yes," complete Schedule R, Part VI</i>		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	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	1	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X

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	51
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	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 person, or mine operator engage in 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

	1a	5	1b	5	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.						
b 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
b 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:						
a The governing body?					X	
b 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
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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		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		X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c 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?		
a The organization's CEO, Executive Director, or top management official		X
b 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
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?		

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****SOUTHWEST RANCHES****FL 33330****954-434-0008**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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, 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) CHIEF LEE BENNETT	5.00									
PRESIDENT	0.00			X				19,800	0	0
(2) ASSISTANT CHIEF WILLIAM UPDEGRAFF	5.00									
VICE PRES/TREASURER	0.00			X				11,000	0	0
(3) JIM ALLBRITTON	2.00									
DIRECTOR	0.00	X						0	0	0
(4) STEVE BREITKREUZ	2.00									
SECRETARY/DIRECTOR	0.00	X		X				0	0	0
(5) ROBERT HARTMANN	2.00									
DIRECTOR	0.00	X						0	0	0
(6) GARY JABLONSKI	2.00									
DIRECTOR	0.00	X						0	0	0
(7) DAVID KUCZENSKI	2.00									
DIRECTOR	0.00	X						0	0	0
(8)										
(9)										
(10)										
(11)										

Part VIII Statement of RevenueCheck 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	6,360				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			6,360			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			73	73		
	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			Business Code				
	11a TRANSFERS FROM GENERAL FUND			196,295	196,295		
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d				196,295			
12 Total revenue. See instructions				202,728	196,368	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	30,800	30,800		
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	145,273	145,273		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	13,470	13,470		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	639			639
13 Office expenses	61	61		
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	33,856	33,856		
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	224,099	223,460	0	639
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck 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	54,584	1	41,775
	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	6,253	7	2,012
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	4,390	9	5,258
	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)	65,227	16	49,045	
Liabilities	17 Accounts payable and accrued expenses	27,313	17	32,502
	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	27,313	26	32,502
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions			27	
28 Net assets with donor restrictions			28	
Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds		37,914	31	16,543
32 Total net assets or fund balances		37,914	32	16,543
33 Total liabilities and net assets/fund balances	65,227	33	49,045	

Form **990** (2021)

Part XI Reconciliation of Net AssetsCheck 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	202,728
2	Total expenses (must equal Part IX, column (A), line 25)	2	224,099
3	Revenue less expenses. Subtract line 2 from line 1	3	-21,371
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	37,914
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	16,543

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		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 Single Audit Act and OMB Circular A-133?		
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		

Form **990** (2021)

**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

2021

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.

	(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.	
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 7/25/06, 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	▶ \$

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 **d** ☐ Loan or exchange program
b ☐ Scholarly research **e** ☐ Other
c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ %
b Permanent endowment ▶ %
c Term endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations
(ii) Related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
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 ☐

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Part XIII Supplemental Information *(continued)*

**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

2021

**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.**



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
Jim Allbritton, Vice Chair
Gary Jablonski, Board Member
Bob Hartmann, Board Member
David S. Kuczenski, Esq., Board Member

Town Administration
Andy Berns, MPA, Town Administrator
Russell Muñiz, MBA, MPA, MMC, Asst. Town Administrator/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: Andrew D. Berns, Town Administrator

FROM: Emil C. Lopez, Town Financial Administrator

DATE: June 22, 2023

SUBJECT: Volunteer Fire Department Operational Budget – FY2023-2024

Recommendation

Board consideration for a motion to approve Volunteer operational budget

Unanimous Vote of the Board of Directors?

No

Strategic Priorities

A. Sound Governance
C. Reliable Public Safety

Background

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.

Fiscal Impact/Analysis

Proposed Volunteer Fire Department budget amount of \$575,858 will be funded through the Fire Assessment

Staff Contact:

Emil C. 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.

Volunteer Fire Fund Summary Fiscal Year 2024

FY 2023 Estimated	
Estimated Volunteer Fire Fund Revenues	291,634
Estimated Expenditures & Encumbrances	(280,824)
Estimated FY 2023 Excess of Revenue over Expenditures	<u>10,810</u>

FY 2024 Projected Restricted Fund Balance	
Audited Restricted Fund Balance 9/30/2022	11,286
Estimated FY 2023 Excess of Revenue over Expenditures	10,810
Appropriated Restricted Fund Balance in FY 2023	-
Projected Restricted Fund Balance 9/30/2023	<u>22,096</u>
Appropriated Restricted Fund Balance in FY 2024	-
Projected Restricted Fund Balance 9/30/2024	<u>22,096</u>

FY 2024 Budget Summary	
Proposed Revenues	
Contributions/Private Sources	10,000
Transfer from General Fund	286,482
Appropriated Restricted Fund Balance	-
Total Revenues	<u>296,482</u>
Proposed Expenditures	
Personnel Costs	267,285
Operating Items	29,197
Total Expenditures	<u>296,482</u>

Volunteer Fire Fund Revenues

Line Item Prefix: 102-0000-:		FY 2021 Actual	FY 2022 Actual	FY 2023 Current Budget	FY 2023 Projected	FY 2024 Proposed
364-36400	Disposition of Assets	-		-	-	-
366-36610	Contributions/Donations-Private Sources	5,377	6,360	10,000	10,000	10,000
361-36117	Interest Earnings	176	73	-	-	-
381-38101	Transfer from General Fund	219,435	196,295	281,634	281,634	286,482
399-39900	Appropriated Fund Balance	-	-	-	-	-
TOTAL	Non-Operating Revenue	224,989	202,728	291,634	291,634	296,482
TOTAL	VOLUNTEER FIRE FUND	224,989	202,728	291,634	291,634	296,482

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 2021 Actual	FY 2022 Actual	FY 2023 Current Budget	FY 2023 Projected	FY 2024 Proposed
Suffix Code	Object Description					
13100	Part-Time Salaries & Wages	176,099	176,073	225,825	225,825	225,825
21100	Payroll Taxes	13,472	13,470	17,276	17,276	17,276
24100	Workers Compensation	16,476	18,779	20,194	21,030	24,185
TOTAL	PERSONNEL EXPENSES	206,047	208,322	263,295	264,131	267,285
45100	Property and Liability Insurance	14,543	15,077	18,339	16,693	19,197
48110	Promotional Activities	-	639	10,000	-	10,000
49100	Other Current Charges	9,676	61	-	-	-
TOTAL	OPERATING EXPENSES	24,218	15,777	28,339	16,693	29,197
581-91001	Transfer to General Fund	-	-	-	-	-
TOTAL	NON-OPERATING EXPENSES	-	-	-	-	-
TOTAL	VOLUNTEER FIRE FUND	230,265	224,099	291,634	280,824	296,482

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 2023 to Projected FY 2023

Code	Amount	Explanation
48110	(\$10,000)	Lower than anticipated fund raising expense

Major Variance or Highlights of the Departmental Budget - FY 2023 Projected to FY 2024 Proposed

Code	Amount	Explanation
48110	\$10,000	Higher than anticipated fund raising expenses

Town of Southwest Ranches
Proposed FY 2023/2024 Budget

Public Safety - Fire Detail						
EXPENDITURES	ADOPTED FY 2022/2023	Station 112 (Davie)	Station 82 INDIRECT (VFD)	Station 82 DIRECT (VFD)	PROPOSED FY 2023/2024	DESCRIPTION FY 2024
* Studies/Services	6,000		14,682		14,682	IRS #990 Filing 1.5K, Fire Assessment Consulting Fees 4.5K, FA Annual Resolution 3K,
* Capital Improvements	55,240		20,000		20,000	Annual Service Contract at VFD 5.682K
* Town of Davie Fire Services	4,089,898	4,205,647			4,205,647	New/Replace Fire Wells
						Davie contract (\$7,195,558.74*1.045) at 55% plus 70K Appar ann for 5 years
Sub-Total: Fire Admin	\$ 4,151,138	\$ 4,205,647	\$ 34,682	\$ -	\$ 4,240,329	
Professional Services	15,000			15,000	15,000	Drug Testing/Background Checks/Polygraph 11K + ADP 4K
Telecommunications	15,000	9,350		9,350	18,700	Utility-Comcast/internet \$552/AT&T-\$350/6.50K for alert sys, wifi 1.2K, misc 172
Electricity	13,500	6,750		6,750	13,500	Utility-FPL Allocated 50%/50%, includes new generator
Water & Sewer	8,000	5,700		5,700	11,400	Utility-Water/Sewer Allocated 50%/50%, Water 3.6K, All Water 6.8K, Maint 1K
Building Maintenance	18,500	5,000		5,000	10,000	Misc. - Tower Pest 1.4K /All other Maint/Bio Waste for 7.1K, Misc 1.5K
Equipment Maintenance	21,550			13,350	13,350	Misc. Equip Repairs, SCBA Repairs, Bunker Gear Repairs
Miscellaneous Maintenance	1,500			1,500	1,500	Unforeseen Maintenance & Misc. Fire Item = Fire Ice
Vehicle Maintenance/Repair	22,000			20,000	20,000	Attack truck (A82), Pumper Engine 82 maint
Uniforms	2,000			2,000	2,000	Uniforms
Gas	11,000			11,000	11,000	Gas/Diesel
Supplies	12,000			9,400	9,400	Operating Supplies
Training/Education	4,000			4,000	4,000	Facility/Live Fire Training
Machinery/Equipment	124,642			104,025	104,025	Bk Gear 16.010K, SCBA Equipment 61.015K, AC (3) units 27K
Contingency VFD Apparatus Replacement	55,500			55,500	55,500	VFD Apparatus Replace Prog-Pumper 36.7K, Equip 7.5K + Attack 11.3K
Rosenbauer Pumper-Note Payment	29,485			-	-	
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	38,533			43,382	43,382	VFIS=\$6,249 gen liab +\$8,379auto+\$3,016 accid/sick+\$1,553 flood+w/c \$24,185
Sub-Total: VFD Public Safety Ops+Fire Fd	\$ 635,311	\$ 26,800	\$ 17,450	\$ 531,608	\$ 575,858	
Grand Total: Public Safety-Fire	\$ 4,786,449	\$ 4,232,447	\$ 52,132	\$ 531,608	\$ 4,816,187	
Less:						
* Studies/Services	(6,000)		(14,682)		(14,682)	IRS #990 Filing 1.5K, Fire Assessment Consulting Fees 4.5K, FA Annual Resolution 3K,
* Capital Improvements	(55,240)		(20,000)		(20,000)	Annual Service Contract at VFD 5.682K
* Town of Davie Fire Services	(4,089,898)	(4,205,647)			(4,205,647)	New/Replace Fire Wells
						Davie contract (\$7,195,558.74*1.045) at 55% plus 70K Appar ann for 5 years
Total Stat.#112(DAVIE)and Stat.#82(VFD)	\$ 635,311	\$ 26,800	\$ 17,450	\$ 531,608	\$ 575,858	Represents total proposed VFD budget = \$549,058