



# Southwest Ranches Volunteer Fire-Rescue, Inc.

## Board of Directors Meeting Agenda

### June 26, 2025

Southwest Ranches Council Chambers  
**6:30 PM Thursday**

13400 Griffin Road Southwest  
 Ranches, FL 33330

<b><u>Chair</u></b> Steve Breitreuz <b><u>Vice Chair</u></b> Bob Hartmann	<b><u>Board Members</u></b> Jim Allbritton Gary Jablonski David Kuczenski	<b><u>Town Administrator</u></b> Russell Muñiz, MPA <b><u>Town Financial Administrator</u></b> Emil C. Lopez, CPM, MAcc	<b><u>Town Attorney</u></b> Keith M. Poliakoff, J.D. <b><u>Town Clerk</u></b> 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 27, 2024
4. **Reports of Committee**
5. **Reports of Officers**
6. **New Business**
  - a) Approval of FY2024 IRS Form 990-YR2023. Return of Organization Exempt from Income Tax.
  - b) Approval of FY2025-2026 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 27, 2024

Southwest Ranches Council Chambers

**6:30 p.m.**

13400 Griffin Road  
Southwest Ranches, FL 33330

1) Roll Call – Meeting was called to order at 6:33 p.m.

Chair – Steve Breitkreuz – Present

Vice Chair – David Kuczenski – Present

Board Member – Jim Allbritton - Present

Board Member – Bob Hartmann - Present

Board Member -- Gary Jablonski - Present

2) Pledge of Allegiance

3) Approval of Minutes

a. June 22, 2023

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

**MOTION: TO APPROVE THE JUNE 22, 2023 SWRVFD BOARD MEETING MINUTES.**

4) Reports of Committee

None.

5) Reports of Officers

None.

6) New Business

a) Approval of FY 2023 IRS Form 990-YR2022. Return of Organization Exempt from Income Tax

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

**MOTION: TO APPROVE THE FY 2023 IRS FORM #990**

- b) Approval of FY 2024-2025 Volunteer Fire Fund and Public Safety – Fire Operational Budget. Volunteer Fire is a blended component unit of the Town of Southwest Ranches.

Town Administrator Muñiz addressed the Board regarding the current fire attack truck and its replacement. He explained that funds had been allocated in both the Fiscal Year 2024 and 2025 budgets for the purchase of a new attack truck, with \$230,000 set aside in FY 24 and an additional \$30,000 in FY 25.

Emphasizing the importance of acting swiftly when a suitable replacement became available, he sought the Board's authorization to proceed with the purchase immediately upon finding the right option. Following a discussion, Chair Breitkreuz recommended that the Board first complete the vote on the Fire Operational Budget. Once that was finalized, he suggested they proceed with a separate motion and vote regarding the fire attack truck.

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

**MOTION: TO APPROVE THE FY 2024-2025 VOLUNTEER FIRE FUND AND PUBLIC SAFETY – FIRE OPERATIONAL BUDGET**

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

**MOTION: TO AUTHORIZE TOWN ADMINISTRATOR MUÑIZ TO PROCEED WITH THE PURCHASE OF A FIRE ATTACK TRUCK ONCE ONE BECOMES AVAILABLE, IN AN AMOUNT NOT TO EXCEED \$230,000.00 IN FISCAL YEAR 2024 OR AMOUNT NOT TO EXCEED \$250,000.00 IN FISCAL YEAR 2025.**

# SOUTHWEST RANCHES VOLUNTEER FIRE- RESCUE, INC.

Board of Directors Regular Meeting Minutes June 27, 2024

Southwest Ranches Council Chambers

**6:30 p.m.**

13400 Griffin Road  
Southwest Ranches, FL 33330

- 7) Adjournment – Meeting was adjourned at 6:45 p.m.

*Respectfully submitted:*

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*Debra M. Ruesga, CMC, Town Clerk*

*Adopted by the Town Council on  
this 26<sup>th</sup> day of June, 2025.*

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*Steve Breitkreuz, Chair*

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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**  
**Bob Hartmann, Vice Chair**  
**Jim Allbritton, Board Chair**  
**Gary Jablonski, Board Chair**  
**David S. Kuczenski, Esq, 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 26, 2025

**SUBJECT: IRS Form 990 – Year 2023 (Period 10/01/23 to 09/30/24)**

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### **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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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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023****Open to Public Inspection****A** For the 2023 calendar year, or tax year beginning **October 1, 2023**, and ending **September 30, 2024****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 Town Financial Administrator, 13400 Griffin Road**

City or town, state or province, country, and ZIP or foreign postal code

**Southwest Ranches, Florida 33330****F** Name and address of principal officer: **Steve Breitkreuz****13400 Griffin Road, Southwest Ranches, FL 33330****D** Employer identification number**65-1086624****E** Telephone number**G** Gross receipts \$**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

**H(c)** Group exemption number**I** Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) ( **4** ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **N/A****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **2000****M** State of legal domicile: **FL****Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>To further volunteer fire rescue activities including to provide for the protection of human and animal life and property against fire, disaster, or other calamity within the Town of Southwest Ranches, Florida.</u>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>5</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>5</b>
	<b>5</b>	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	<b>38</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>23</b>
		<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>
<b>b</b>		Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>25,581</b>	<b>4,431</b>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>0</b>	<b>0</b>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>198</b>	<b>245</b>
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>281,426</b>	<b>306,219</b>
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<b>307,205</b>	<b>310,895</b>
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>	<b>0</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>0</b>	<b>0</b>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>243,045</b>	<b>243,842</b>
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25)	<b>0</b>	<b>0</b>
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>37,384</b>	<b>38,158</b>
	<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>280,429</b>	<b>282,000</b>
<b>Net Assets or Fund Balances</b>	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>26,776</b>	<b>28,895</b>
	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b>	Total liabilities (Part X, line 26)	<b>59,186</b>	<b>72,025</b>
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>15,867</b>	<b>17,264</b>	
		<b>43,319</b>	<b>54,761</b>	

**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**

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2023)

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

- 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

- |           |  |
|-----------|--|
| <b>4d</b> | Other program services (Describe on Schedule O.)<br>(Expenses \$ <b>282,000</b> including grants of \$ ) (Revenue \$ ) |
| <b>4e</b> | Total program service expenses <b>282,000</b>  |

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	<b>1</b>	X
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? See instructions . . . . .	<b>2</b>	X
<b>3</b> 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 . . . . .	<b>3</b>	X
<b>4</b> <b>Section 501(c)(3) organizations.</b> 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 . . . . .	<b>4</b>	
<b>5</b> 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 . . . . .	<b>5</b>	X
<b>6</b> 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 . . . . .	<b>6</b>	X
<b>7</b> 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 . . . . .	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	<b>8</b>	X
<b>9</b> 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 . . . . .	<b>9</b>	X
<b>10</b> 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 . . . . .	<b>10</b>	X
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	<b>11a</b>	X
<b>b</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 . . . . .	<b>11b</b>	X
<b>c</b> 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 . . . . .	<b>11c</b>	X
<b>d</b> 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 . . . . .	<b>11d</b>	X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .	<b>11e</b>	X
<b>f</b> 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 . . . . .	<b>11f</b>	X
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	<b>12a</b>	X
<b>b</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 . . . . .	<b>12b</b>	X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>13</b>	
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	X
<b>b</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 . . . . .	<b>14b</b>	X
<b>15</b> 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 . . . . .	<b>15</b>	X
<b>16</b> 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 . . . . .	<b>16</b>	X
<b>17</b> 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 . . . . .	<b>17</b>	X
<b>18</b> 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 . . . . .	<b>18</b>	X
<b>19</b> 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 . . . . .	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<b>20b</b>	X
<b>21</b> 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 . . . . .	<b>21</b>	X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> 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> . . . . .	<b>22</b>	X
<b>23</b> 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> . . . . .	<b>23</b>	X
<b>24a</b> 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> . . . . .	<b>24a</b>	X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>	X
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>	X
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>	
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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> . . . . .	<b>25a</b>	X
<b>b</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> . . . . .	<b>25b</b>	X
<b>26</b> 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> . . . . .	<b>26</b>	X
<b>27</b> 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> . . . . .	<b>27</b>	X
<b>28</b> 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).		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28a</b>	X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28b</b>	X
<b>c</b> 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> . . . . .	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>29</b>	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	<b>31</b>	X
<b>32</b> 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> . . . . .	<b>32</b>	X
<b>33</b> 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> . . . . .	<b>33</b>	X
<b>34</b> 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> . . . . .	<b>34</b>	X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>35a</b>	X
<b>b</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> . . . . .	<b>35b</b>	
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>36</b>	
<b>37</b> 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> . . . . .	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b>	0
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	X

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance</b> (continued)			Yes	No
<b>2a</b>	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	<b>2a</b> 38		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>		X
<b>b</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).			
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b>	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?	<b>6a</b>		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b>	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?	<b>7a</b>		
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>		
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>		
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:			
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:			
<b>a</b>	Gross income from members or shareholders	<b>11a</b>		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</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	<b>13b</b>		
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>		X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>		X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	<b>17</b>		

**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
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . .	<b>1a</b> 5	
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>b</b> Enter the number of voting members included on line 1a, above, who are independent . . . . .	<b>1b</b> 5	
<b>2</b> 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? . . . . .	<b>2</b>	<input checked="" type="checkbox"/>
<b>3</b> 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? . . . . .	<b>3</b>	<input checked="" type="checkbox"/>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<b>4</b>	<input checked="" type="checkbox"/>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	<b>5</b>	<input checked="" type="checkbox"/>
<b>6</b> Did the organization have members or stockholders? . . . . .	<b>6</b>	<input checked="" type="checkbox"/>
<b>7a</b> 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? . . . . .	<b>7a</b>	<input checked="" type="checkbox"/>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	<b>7b</b>	<input checked="" type="checkbox"/>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . .	<b>8a</b>	<input checked="" type="checkbox"/>
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8b</b>	<input checked="" type="checkbox"/>
<b>9</b> 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 . . . . .	<b>9</b>	<input checked="" type="checkbox"/>

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .	<b>10a</b>	<input checked="" type="checkbox"/>
<b>b</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? . . . . .	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	<b>11a</b>	<input checked="" type="checkbox"/>
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	<b>12a</b>	<input checked="" type="checkbox"/>
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12b</b>	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done . . . . .	<b>12c</b>	
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	<b>13</b>	<input checked="" type="checkbox"/>
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	<b>14</b>	<input checked="" type="checkbox"/>
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .	<b>15a</b>	<input checked="" type="checkbox"/>
<b>b</b> Other officers or key employees of the organization . . . . .	<b>15b</b>	<input checked="" type="checkbox"/>
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	<b>16a</b>	<input checked="" type="checkbox"/>
<b>b</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? . . . . .	<b>16b</b>	

### Section C. Disclosure

**17** List the states with which a copy of this Form 990 is required to be filed . . . . .

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

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

**Emil C. Lopez - 13400 Griffin Road, Southwest Ranches, FL 33330 (954) 434-0008**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STEVE BREITKREUZ SECRETARY / DIRECTOR	2.00	X								
(2) JIM ALLBRITTON DIRECTOR	2.00	X								
(3) ROBERT HARTMANN DIRECTOR	2.00	X								
(4) GARY JABLONSKI DIRECTOR	2.00	X								
(5) DAVID KUCZENSKI DIRECTOR	2.00	X								
(6) LEE BENNETT / CHIEF PRESIDENT	24.00			X				19,800		
(7) WILLIAM UPDEGRAFF VICE PRESIDENT / TREASURER	24.00			X				11,000		
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>								<b>38,800</b>		
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								<b>30,800</b>		

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

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

**Section B. Independent Contractors**

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

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

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



**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
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b>	Membership dues . . . . .	<b>1b</b>				
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>				
	<b>d</b>	Related organizations . . . . .	<b>1d</b>				
	<b>e</b>	Government grants (contributions)	<b>1e</b>				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	4,431			
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		4,431			
<b>Program Service Revenue</b>			Business Code				
	<b>2a</b>						
	<b>b</b>						
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	All other program service revenue . . . . .					
	<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .					
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .		245	245		
	<b>4</b>	Income from investment of tax-exempt bond proceeds					
	<b>5</b>	Royalties . . . . .					
	<b>6a</b>	Gross rents . . . . .	<b>6a</b>	(i) Real	(ii) Personal		
	<b>b</b>	Less: rental expenses	<b>6b</b>				
	<b>c</b>	Rental income or (loss)	<b>6c</b>				
	<b>d</b>	Net rental income or (loss) . . . . .					
	<b>7a</b>	Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	(ii) Other		
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .	<b>7b</b>				
	<b>c</b>	Gain or (loss) . . . . .	<b>7c</b>				
	<b>d</b>	Net gain or (loss) . . . . .					
	<b>8a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>				
	<b>b</b>	Less: direct expenses . . . . .	<b>8b</b>				
	<b>c</b>	Net income or (loss) from fundraising events . . . . .					
	<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>				
	<b>b</b>	Less: direct expenses . . . . .	<b>9b</b>				
	<b>c</b>	Net income or (loss) from gaming activities . . . . .					
	<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>				
	<b>b</b>	Less: cost of goods sold . . . . .	<b>10b</b>				
	<b>c</b>	Net income or (loss) from sales of inventory . . . . .					
<b>Miscellaneous Revenue</b>			Business Code				
	<b>11a</b>	Transfer from General Fund . . . . .		306,219	306,219		
	<b>b</b>						
	<b>c</b>						
	<b>d</b>	All other revenue . . . . .					
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		306,219				
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .		310,895	306,219			

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	30,800	30,800		
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	226,514	226,514		
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .				
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .	17,329	17,329		
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .				
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .				
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .				
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .				
<b>17</b> Travel . . . . .				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .				
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .				
<b>23</b> Insurance . . . . .	17,391	17,391		
<b>24</b> 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.) . . . . .				
<b>a</b> -----				
<b>b</b> -----				
<b>c</b> -----				
<b>d</b> -----				
<b>e</b> All other expenses -----				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	282,000	282,000	0	0
<b>26</b> <b>Joint costs.</b> 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
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	<b>47,802</b>	<b>1</b>	<b>49,669</b>
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> 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 . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	<b>9,328</b>	<b>7</b>	<b>10,634</b>
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	<b>2,056</b>	<b>9</b>	<b>11,722</b>
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> <b>238,488</b>		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> <b>238,488</b>	<b>10c</b>	
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>15</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	<b>59,186</b>	<b>16</b>	<b>72,025</b>	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	<b>15,867</b>	<b>17</b>	<b>17,264</b>
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> 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 . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> 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 . . . . .		<b>25</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	<b>15,867</b>	<b>26</b>	<b>17,264</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .		<b>27</b>	
	<b>28</b> Net assets with donor restrictions . . . . .		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	<b>43,319</b>	<b>31</b>	<b>54,761</b>
	<b>32</b> <b>Total net assets or fund balances</b> . . . . .	<b>43,319</b>	<b>32</b>	<b>54,761</b>
<b>33</b> <b>Total liabilities and net assets/fund balances</b> . . . . .	<b>59,186</b>	<b>33</b>	<b>72,025</b>	

Form **990** (2023)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	<b>310,895</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	<b>282,000</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>28,895</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) . . . . .	<b>4</b>	
<b>5</b>	Net unrealized gains (losses) on investments . . . . .	<b>5</b>	
<b>6</b>	Donated services and use of facilities . . . . .	<b>6</b>	
<b>7</b>	Investment expenses . . . . .	<b>7</b>	
<b>8</b>	Prior period adjustments . . . . .	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O) . . . . .	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) . . . . .	<b>10</b>	<b>54,761</b>

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input 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.		
<b>2a</b> 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	<b>2a</b>	X
<b>b</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	<b>2b</b>	X
<b>c</b> 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.	<b>2c</b>	
<b>3a</b> 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>3a</b>	
<b>b</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 . . . . .	<b>3b</b>	

Form **990** (2023)



**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 Breitreuz, Chair**  
**Bob Hartmann, Vice Chair**  
**Jim Allbritton, Board Chair**  
**Gary Jablonski, Board Chair**  
**David S. Kuczenski, Esq, 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 Breitreuz and Board Members

**THRU:** Russell Muñiz, Town Administrator

**FROM:** Emil Lopez, Town Financial Administrator

**DATE:** June 26, 2025

**SUBJECT: Volunteer Fire Department Operational Budget - FY 2025/2026**

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### **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 \$416,244 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 consists 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 Revenues

Line Item Prefix: 102-0000-:		FY 2023 Actual	FY 2024 Actual	FY 2025 Current Budget	FY 2025 Projected	FY 2026 Proposed
364-36400	Disposition of Assets			-	-	-
366-36610	Contributions/Donations-Private Sources	5,691	3,221	10,000	10,000	10,000
361-36117	Interest Earnings	198	224	-	-	-
369-36990	Other Miscellaneous Revenues	19,890	-	-	-	-
381-38101	Transfer from General Fund	281,426	286,532	303,900	303,900	298,919
399-39900	Appropriated Fund Balance	-	-	-	-	-
<b>TOTAL</b>	<b>Non-Operating Revenue</b>	<b>307,205</b>	<b>289,976</b>	<b>313,900</b>	<b>313,900</b>	<b>308,919</b>
<b>TOTAL</b>	<b>VOLUNTEER FIRE FUND</b>	<b>307,205</b>	<b>289,976</b>	<b>313,900</b>	<b>313,900</b>	<b>308,919</b>

**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.**

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## Volunteer Fire Fund Expenditures

Line Item Prefix: 102-3200-522:		FY 2023 Actual	FY 2024 Actual	FY 2025 Current Budget	FY 2025 Projected	FY 2026 Proposed
Suffix Code	Object Description					
13100	Part-Time Salaries & Wages	225,773	207,970	225,825	225,825	227,425
21100	Payroll Taxes	17,272	15,910	17,276	17,276	17,398
24100	Workers Compensation	21,030	38,158	40,483	38,663	44,462
<b>TOTAL</b>	<b>PERSONNEL EXPENSES</b>	<b>264,075</b>	<b>262,038</b>	<b>283,584</b>	<b>281,764</b>	<b>289,285</b>
45100	Property and Liability Insurance	16,693	17,666	20,316	16,986	19,534
48110	Promotional Activities	-	-	10,000	-	-
49100	Other Current Charges	61	61	-	61	100
52900	Misc Operating Supplies	(400)	-	-	-	-
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>16,355</b>	<b>17,727</b>	<b>30,316</b>	<b>17,047</b>	<b>19,634</b>
581-91001	Transfer to General Fund	-	-	-	-	-
<b>TOTAL</b>	<b>NON-OPERATING EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>VOLUNTEER FIRE FUND</b>	<b>280,430</b>	<b>279,765</b>	<b>313,900</b>	<b>298,811</b>	<b>308,919</b>

**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 2025 to Projected FY 2025

Code	Amount	Explanation

### Major Variance or Highlights of the Departmental Budget - FY 2025 Projected to FY 2026 Proposed

Code	Amount	Explanation

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Town of Southwest Ranches  
Proposed FY 2025/2026 Budget

Public Safety - Fire Detail

EXPENDITURES	ADOPTED FY 2024/2025	Station 112 (Davie)	Station 82 INDIRECT (VFD)	Station 82 DIRECT (VFD)	PROPOSED FY 2025/2026	DESCRIPTION FY 2026
* Studies/Services	15,966		13,296		13,296	IRS #990 Filing 2K, Fire Assessment Consulting Fees 5K, Annual Service Contract at VFD
* Capital Improvements	42,000		70,000		70,000	6.296K (Increase by 5%)
* Town of Davie Fire Services	4,391,752	4,691,230	-	-	4,691,230	New/Replace Fire Wells
						Davie contract (\$7,857,730*1.045) at 55% plus 175K Apparatus
<b>Sub-Total: Fire Admin</b>	<b>\$ 4,449,718</b>	<b>\$ 4,691,230</b>	<b>\$ 83,296</b>	<b>\$ -</b>	<b>\$ 4,774,526</b>	
* Professional Services	14,000			11,700	11,700	Drug Testing/Background Checks/Polygraph 7.6K + ADP 4K
* Telecommunications	16,000	9,325		9,325	18,650	Comcast/Int \$545/AT&T-\$96/Granite \$165, 6.7K for alert sys, wifi 1.3K, misc 1K
* Electricity	15,000	7,975		7,975	15,950	Utility-FPL Allocated 50%/50%, includes new generator
* Water & Sewer	11,000	6,750		6,750	13,500	Utility-Water/Sewer Allocated 50%/50%, Water 4K, All Water 6.6K, & Maint 2.9K
* Building Maintenance	33,000	4,150		-	8,300	Misc. - Tower Pest 1.2K /All other Maint/Bio Waste for 4.8K, Misc 2.3K
* Equipment Maintenance	13,500			10,275	10,275	Misc. Equip Repairs, SCBA Repairs, Bunker Gear Repairs
* Miscellaneous Maintenance	2,500			3,000	3,000	Unforeseen Maintenance & Misc. Fire Item = Fire Ice
* Vehicle Maintenance/Repair	30,000			32,250	32,250	Attack truck (A82), Pumper Engine 82 maint
* Uniforms	2,000			2,000	2,000	Uniforms
* Gas	10,000			10,500	10,500	Gas/Diesel
* Supplies	9,200			8,500	8,500	Operating Supplies
* Training/Education	1,000			1,000	1,000	Facility/Live Fire Training
* Machinery/Equipment	55,025			-	-	
* Contingency VFD Apparatus Replacement	30,500			-	-	
* Contingency Fire Subsidy	350,000	350,000		-	350,000	Fire Subsidy
* Rosenbauer Pumper-Note Payment	-			-	-	
* Volunteer Stipends	225,825			227,425	227,425	Staffing 3@\$525 daily x 365 days (including Chiefs+F.O. Admin 35.8K in total)
* Stipend Payroll Taxes	17,276			17,398	17,398	SS/FICA+Medicare
* Volunteer W/Comp & Liability Ins	60,799			63,996	63,996	VFS=\$6,748 gen liab +\$8,100 auto+\$3,077 accid/sick+\$1,609 flood+w/c \$44,462
<b>Sub-Total: VFD Public Safety Ops+Fire Fd</b>	<b>\$ 896,625</b>	<b>\$ 378,200</b>	<b>\$ 18,875</b>	<b>\$ 397,369</b>	<b>\$ 794,444</b>	
<b>Grand Total: Public Safety-Fire</b>	<b>\$ 5,346,343</b>	<b>\$ 5,069,430</b>	<b>\$ 102,171</b>	<b>\$ 397,369</b>	<b>\$ 5,568,970</b>	
<b>Less:</b>						
* Studies/Services	(15,966)		(13,296)		(13,296)	IRS #990 Filing 2K, Fire Assessment Consulting Fees 5K, Annual Service Contract at VFD
* Capital Improvements	(42,000)		(70,000)		(70,000)	6.296K (Increase by 5%)
* Town of Davie Fire Services	(4,391,752)	(4,691,230)			(4,691,230)	New/Replace Fire Wells
						Davie contract (\$7,857,730*1.045) at 55% plus 175K Apparatus
<b>Total Stat.#112(DAVIE)and Stat.#82(VFD)</b>	<b>\$ 896,625</b>	<b>\$ 378,200</b>	<b>\$ 18,875</b>	<b>\$ 397,369</b>	<b>\$ 794,444</b>	<b>Represents total proposed VFD budget = \$416,244</b>
						<b>vs. \$521,625 adopted in FY 2025 (decrease of \$105,381)</b>

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