



Town of Warrenton

Fiscal Year 2026 Outside Organization Funding Request

PLEASE TYPE – ONLY TYPED SUBMISSIONS WILL BE CONSIDERED

APPLICANT INFORMATION

Organization Name	Warrenton Volunteer Fire Company		
Primary Contact Person	Scott Ross, Fire Chief		
Phone Number	(540) 878-6234		
Email Address	scott.ross@warrentonfire.org		
Mailing Address	167 W. Shirley Ave., Warrenton, VA 20186		
Website	warrentonfire.org		
Executive Director	Board of Directors		
Are you a 501(c)3?	Yes		
If you are not a 501(c)3, have you applied?			
External Auditor or Financial Reviewer	Robinson, Farmer, Cox Associates, PLLC Certified Public Accountants		
Organization Fiscal Year	From: July 1	To: June 30	

FISCAL YEAR 2026 BUDGET

Total FY 2026 Budget for your organization	\$880,360		
Amount Requested from Town of Warrenton	\$210,000		
Amount Requested from Other Sources (please detail all sources and amounts; attach additional sheets if necessary)	\$535,217	Fauquier County - Fire Tax Levy	
	\$ 11,824	Four For Life	
	\$ 82,541	Aid to Localities	
	\$ 8,000	EMS1 Use Agreement	

ORGANIZATIONAL SERVICES INFORMATION

Please describe the services intended to be funded by the Town's contribution.		The funding for WVFC is intended to support a range of critical services and operations essential for protecting the community, including emergency response services and special event support.
For each Fiscal Year listed below, please provide the number of citizens served:		
Fiscal Year	Total Town of Warrenton	Total Served
2026*	4,000	8,000
2025*	4,000	8,000
2024	2,810	6,700
2023	5,319	9,300

**Projected*

PRIOR YEAR FUNDING INFORMATION

For each Fiscal Year listed below, please list the amount of outside funding:		
Fiscal Year	Town of Warrenton Funding	Other Outside Funding identified by Source – <i>use additional sheets if necessary</i>
2025	\$150,000	\$670,360 - see Addendum 1
2024	\$150,000	\$658,149 - see Addendum 1
2023	\$150,000	\$652,069 - see Addendum 1

IMPORTANT REMINDERS:

Please provide the following documentation in support of your request:

1. Cover Letter, including Mission Statement, description of services provided, and description of how any funds received from the Town of Warrenton were used in the prior year, including illustrations of successes with specificity.
2. Proposed FY 2026 Budget or most recent annual budget
3. Copy of IRS 501(c)3 Tax Exempt Status Determination
4. Current Listing of Board of Directors
5. Copy of prior year external audit; organizations with total funding less than \$750,000 may submit a prior year independent financial review.
6. Copy of most recent IRS Form 990
7. Copy of most recent annual report

This request is due by **December 31, 2024**. You may submit your request electronically to **bcampbell@warrentonva.gov**.

Warrenton Volunteer Fire Company, Inc.

Addendum 1

	FISCAL YEAR		
	2025*	2024	2023
Fauquier County Fire Tax Levy	535,216.83	535,216.83	520,194.05
Fauquier County Supplemental			
Station Maintenance & Upkeep	32,777.76	32,777.76	32,777.76
Fleet Fuel Stipen	0.00	0.00	15,000.00
EMS Reimbursements	0.00	0.00	0.00
Four for Life	11,824.22 *	10,533.49	12,854.07
Fire Programs -ATL	31,000.00 *	26,339.45	24,892.70
EMS 1 Use Agreement	8,000.00	8,000.00	6,000.00
Fauquier County Supplemental - Other	0.00	0.00	0.00
Total Fauquier County Supplemental	83,601.98	77,650.70	91,524.53
Town of Warrenton General Fund	210,000.00	150,000.00	150,000.00
Town of Warrenton Supplemental			
Fire Programs -ATL	51,541.00	45,281.00	40,350.00
Total Town of Warrenton Supplemental	51,541.00	45,281.00	40,350.00
Total	\$ 880,359.81	\$ 808,148.53	\$ 802,068.58
Total Outside Funding	\$ 670,359.81	\$ 658,148.53	\$ 652,068.58

*Projected

Warrenton Volunteer Fire Company



Town of Warrenton Funding Request

Fiscal Year 2025/2026

Prepared December 16, 2024
by Fire Chief Scott Ross

Executive Summary

The Warrenton Volunteer Fire Company (WVFC) was formed over 130 years ago, but incorporated in 1924 as the present day organization. The fire company has grown over the years from a small mostly rural serving fire company, to an organization that provides suppression, emergency medical services, and technical rescue services to a first due area that covers over 90 square miles, approximately 50,000 residents, and the Town of Warrenton. Personnel responded to numerous working incidents throughout the county and neighboring jurisdictions, such as, Culpeper, Rappahanock, and Prince William Counties. Our last ISO rating was classified as a 3/10.

The WVFC operates two class A pumpers, one tanker, one heavy rescue squad, one ladder tower, two ALS ambulances, two command staff vehicles, two support vehicles and trailer, one ATV suppression/EMS vehicle, and one urban interface vehicle. The WVFC fleet is broken down into "light/small vehicles" which includes all staff cars, ambulances, Attack, and ATV. The "heavy vehicles" are classified as the pumpers, rescue squad, and ladder truck. The maintenance section of this document will define the procedures in place for our fleet maintenance program which ensures the constant reliability and readiness of our fleet.

The organization boasts over 100 membership roster responsible for 24/7/365 staffing coverage at the fire station to ensure suppression response and additional EMS coverage is provided to the Town of Warrenton and County of Fauquier. Additional staffing is achieved through the County's Department of Fire, Rescue and Emergency Management. Daily there are five career personnel staffing in Warrenton's two facilities. The membership provides thousands of hours annually to ensure sufficient staffing along with various public outreach activities such as public education events for school age children, fire and life safety inspections, home smoke alarm inspections and installations, and various other activities to support the community. The WVFC coordinates and supports several large special events such as the Town of Warrenton's Spring Festival which draws an estimated 30,000 visitors each year, and the Fauquier County Fair that occurs in late July annually and draws an estimated 50,000 people over its four day venue. We also work with other various organizations to ensure public safety support at special events in our first due along with other parts of the county.

The WVFC is broken down into several areas of responsibility known as divisions, which are classified under Suppression/Safety, Special Services, Training, and EMS. We have a Fire Chief and Assistant Fire Chief to oversee these divisions led by Captains, with Lieutenants and Sergeants distributed amongst them to handle the many roles and responsibilities needing attention to keep the organization functioning efficiently. There are several facilities in which we own and operate including the 167 West Shirley Avenue Fire Station, the 210 Hospital Drive EMS Station, and a central warehouse which allows us to house reserve apparatus, equipment, and adequate space for maintenance personnel to work on our apparatus.

This budget sets the example of how the WVFC operates, while also justifying the need for funding from the Town of Warrenton to continue the operational success and efficiency of the WVFC. We are counting on the Town of Warrenton to continue funding the apparatus loan payments. Currently the WVFC has two pieces of apparatus with outstanding loans. Both loans account for more than \$685,000 in debt services. In 2021 the Department started the process for the replacement of our aging 2003 Pierce tanker. Due to the call volume of our engines and pumpers the decision was made to purchase a new pumper and it will be delivered in 2025.

Strategic Objectives

1. Develop and deliver the highest quality medical, fire suppression, technical rescue, hazardous materials, water rescue, life safety education, and fire prevention services;
2. Maintain a leadership role in local, state, and national public safety initiatives;
3. Ensure membership readiness and leadership development by providing innovative education and training programs;
4. Ensure membership health and safety by developing and maintaining effective programs and policies; and
5. Reflect the community we serve by recruiting and retaining motivated and dedicated volunteer members.
6. Increase organizational effectiveness by developing and maintaining capacity of facilities, apparatus, equipment and technology; and improving internal processes.

Mission Statement

The mission of the Warrenton Volunteer Fire Company is to protect and serve the community by responding to emergencies, providing medical care, and mitigating fire related risks. Our goal is to ensure the safety and wellbeing of the public through proactive prevention, rapid response and compassionate assistance in times of crisis.

WVFC Division Breakdowns

The following four divisions represent how the operations of the WVFC are managed, which helps account for budget and strategic planning.

Engine Company (Suppression Division)

Pumpers, Tanker, Attack



Special Services Division

Tower, Rescue Squad, Gator/ Support Trailer



EMS Division



Training Division



Supports

Though not a WVFC Division, our support units assist the company with the variety of needs required by each division.

Supports

Chief, Command, Support, Utility, Plow



BUDGET TOTAL

Category	FY26	FY25
Fire Station 1	\$ 133,427	\$ 116,996
EMS Station 1	\$ 42,287	\$ 42,076
Warehouse	\$ 17,016	\$ 15,568
Fleet Maintenance	\$ 217,371	\$ 185,148
Fleet Fuel	\$ 42,793	\$ 37,882
Chief's Budget	\$ 10,333	\$ 9,841
PPE & Uniforms	\$ 64,000	\$ 64,760
Training	\$ 26,500	\$ 20,771
Admin - IT	\$ 100,706	\$ 91,056
EMS Supplies & Equipment	\$ 4,000	\$ 3,164
Hose/ Equipment/ Small Tools	\$ 37,500	\$ 37,528
Equipment Safety Testing	\$ 10,350	\$ 9,580
Special Operations	\$ 3,000	\$ 3,000
Public Education	\$ 5,000	\$ 4,744
Canteen/ Incident Rehab Supplies	\$ 2,200	\$ 2,156
Payments	\$ 163,878	\$ 163,878
Capital Improvements	\$ -	\$ -
TOTAL COST	\$ 880,360	\$ 808,148



FIRE STATION 1



Category	FY26	FY25
1000. Electricity	\$ 31,172	\$ 30,962
1001. Natural Gas	\$ 8,000	\$ 5,306
1002. Phone	\$ 5,000	\$ 4,629
1003. Trash Collection	\$ 2,500	\$ 2,333
1004. Cable TV	\$ 2,300	\$ 1,793
1005. Generator	\$ 4,000	\$ 2,527
1006. Repairs/Building & Grounds	\$ 55,000	\$ 45,878
1007. Elevator Maintenance	\$ 3,500	\$ 3,442
1008. Janitorial Supplies	\$ 10,000	\$ 9,473
1009. Internet	\$ 4,700	\$ 4,188
1010. Fire Station Alerting	\$ 5,946	\$ 5,156
1011. Pest Control	\$ 450	\$ 450
1012. Stormwater Utility Fee	\$ 859	\$ 859
TOTAL COST	\$ 133,427	\$ 116,996

EMS STATION 1



Category	FY26		FY25	
2000. Electricity	\$	12,212	\$	11,709
2001. Natural Gas	\$	3,565	\$	3,395
2002. Phone	\$	1,888	\$	1,716
2003. Trash Collection	\$	2,041	\$	1,944
2004. Repairs Buildings & Grounds	\$	15,921	\$	16,794
2005. Fire Station Alerting	\$	5,414	\$	5,156
2006. Pest Control	\$	450	\$	565
2007. Stormwater Utility Fee	\$	796	\$	796
TOTAL COST	\$	42,287	\$	42,076

WAREHOUSE



Category	FY26	FY25
3000. Electricity	\$ 905	\$ 520
3001. Propane	\$ 3,954	\$ 3,766
3002. Forklift	\$ 500	\$ -
3003. Repairs/Building & Grounds	\$ 2,368	\$ 2,153
3004. Alarm	\$ 360	\$ 360
3005. Pest Control	\$ 450	\$ 380
3006. Real Estate Taxes	\$ 4,257	\$ 4,167
3007. HOA Fees	\$ 4,221	\$ 4,221
TOTAL COST	\$ 17,016	\$ 15,568

FLEET MAINTENANCE



Fleet Maintenance	FY26	FY25
4000. Ambulance 1-B (2016)	\$ 8,683	\$ 13,230
4002. Ambulance 1-C (2020)	\$ 8,683	\$ 3,308
4004. Attack1	\$ 7,000	\$ 4,864
4005. Plow1	\$ 2,800	\$ 1,654
4006. Chief1	\$ 2,205	\$ 2,205
4008. Engine1-1(Pirsch)	\$ 3,000	\$ 2,622
4009. Engine1	\$ 27,000	\$ 23,451
4010. Gator/Trailer1	\$ 1,000	\$ 627
4011. Rescue1	\$ 19,500	\$ 15,381
4012. Command1	\$ 3,100	\$ 2,911
4013. Tanker1	\$ 32,100	\$ 28,057
4014. Tower1	\$ 36,300	\$ 32,546
4015. Utility1	\$ 2,000	\$ 1,255
4016. Wagon1	\$ 34,500	\$ 27,483
4017. The 46	\$ 29,000	\$ 25,329
4018. Tractor1	\$ 500	\$ 226
TOTAL COST	\$ 217,371	\$ 185,148

FLEET FUEL

Category	FY26	FY25
5000. Fleet Fuel	\$ 42,793	\$ 37,882
TOTAL COST	\$ 42,793	\$ 37,882

FIRE CHIEF

Category	FY26	FY25
6000. Chief's Budget	\$ 10,333	\$ 9,841
TOTAL COST	\$ 10,333	\$ 9,841

PERSONAL PROTECTIVE EQUIPMENT & UNIFORMS



Category	FY26	FY25
8000. Structural PPE	\$ 33,000	\$ 33,000
8001. EMS PPE	\$ 5,000	\$ 3,400
8002. Station Uniforms	\$ 14,000	\$ 13,788
8003. Class A Uniforms	\$ 12,000	\$ 14,573
TOTAL COST	\$ 64,000	\$ 64,760

TRAINING

Category	FY26	FY25
9000. Fire Training	\$ 20,000	\$ 14,271
9001. EMS Training	\$ 5,000	\$ 5,000
9002. Administrative Training	\$ 1,500	\$ 1,500
TOTAL COST	\$ 26,500	\$ 20,771

ADMINISTRATION/IT

Category	FY26	FY25
10000. Professional Fees	\$ 38,300	\$ 35,058
10001. License & Permits	\$ 1,933	\$ 1,561
10002. Bank Fees	\$ 100	\$ 55
10003. Accounting Expenses	\$ 2,983	\$ 2,841
10004. Computer Equipment	\$ 9,200	\$ 6,746
10005. Postage & Delivery	\$ 880	\$ 752
10006. Office Supplies	\$ 2,550	\$ 2,281
10007. Subscriptions	\$ 8,000	\$ 8,062
10008. IT Professional Fees	\$ 33,660	\$ 30,600
10009. Member Services	\$ 3,100	\$ 3,100
TOTAL COST	\$ 100,706	\$ 91,056

EMS SUPPLIES & EQUIPMENT



Category	FY26	FY25
11000. EMS Supplies - Other	\$ 4,000	\$ 3,164
TOTAL COST	\$ 4,000	\$ 3,164

HOSE/ EQUIPMENT/ SMALL TOOLS



Category	FY26	FY25
12000. Fire Hose & Nozzle Purchase/Repair	\$ 10,500	\$ 10,500
12001. Equipment Purchase	\$ 10,000	\$ 10,092
12002. Equipment Repair	\$ 1,500	\$ 389
12003. Hurst Repair & Purchase	\$ 3,500	\$ 3,500
12004. Hurst Maintenance	\$ 12,000	\$ 13,047
TOTAL COST	\$ 37,500	\$ 37,528

EQUIPMENT SAFETY TESTING

Category	FY26	FY25
13000. Aerial Testing	\$ 2,000	\$ 2,000
13001. Ground Ladders Testing	\$ 1,800	\$ 1,403
13002. Hose Testing	\$ 4,800	\$ 4,527
13003. Pump Testing	\$ 1,750	\$ 1,650
TOTAL COST	\$ 10,350	\$ 9,580

SPECIAL OPERATIONS

Category	FY26	FY25
14000. Special Operations	\$ 3,000	\$ 3,000
TOTAL COST	\$ 3,000	\$ 3,000

PUBLIC EDUCATION

Category	FY26	FY25
15000. Public Education	\$ 5,000	\$ 4,744
TOTAL COST	\$ 5,000	\$ 4,744

CANTEEN/ INCIDENT REHAB SUPPLIES

Category	FY26	FY25
16000. Canteen	\$ 2,200	\$ 2,156
TOTAL COST	\$ 2,200	\$ 2,156

PAYMENTS

Category	FY26	FY25
19000. Engine -Principal	\$ 58,501	\$ 56,354
19001. Engine - Interest	\$ 12,316	\$ 14,464
19002. Tower - Principal	\$ 46,332	\$ 44,566
19003. Tower - Interest	\$ 11,456	\$ 13,222
19004. Warehouse - Interest	\$ 24,986	\$ 24,986
19005. Warehouse - Principal	\$ 10,287	\$ 10,287
TOTAL COST	\$ 163,878	\$ 163,878

CAPITAL IMPROVEMENTS

Category	FY26	FY25
20000. Tanker1 - Replacement	\$ -	\$ -
20001. Chief1 - Replacement	\$ -	\$ -
20002. Command1 - Replacement	\$ -	\$ -
TOTAL COST	\$ -	\$ -



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

WARRENTON VOLUNTEER FIRE COMPANY INC
167 W SHIRLEY AVENUE
WARRENTON, VA 20186

Date:
11/16/2020
Employer ID number:
54-1415798
Person to contact:
Name: Mrs. S N Mayi
ID number: 31449
Telephone: 877-829-5500
Accounting period ending:
June 30
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
June 23, 2020
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053577004500

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter. Your exemption under IRC Section 501(c)(3) is effective as of the date listed at the top of this letter. You were exempt under Section 501(c)(4) prior to this date.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Warrenton Volunteer Fire Company governing body.

As of December 9, 2024

Title	Name	Term
President	Patricia Koglin	12/2023 – 12/2025
Vice President	Roy Crane	12/2024 - 12/2026
Secretary	Kristina Zingaro	04/2024 – 12/2025
Treasurer	Joseph Saffer	12/2024 – 12/2026
Director (1)	Kristi House	12/2024 - 12/2026
Director (2)	Kevin Barty	12/2023 – 12/2025
Director (3)	Michael O'Bannon	12/2024 – 12/2026
Director (4)	Kevin Makely	12/2023 – 12/2025
Chief	C. Scott Ross	11/2024 – 11/2026



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Communication with Those Charged with Governance

**To the Board of Directors of
Warrenton Volunteer Fire Company, Inc.**

We have audited the cash basis financial statement of Warrenton Volunteer Fire Company, Inc. for the year ended December 31, 2023, and have issued our report thereon dated April 16, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 26, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Warrenton Volunteer Fire Company, Inc. are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by Warrenton Volunteer Fire Company, Inc. during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Our procedures disclosed no misstatements that required correction by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letters dated April 16, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Organization’s financial statement or a determination of the type of auditor’s opinion that may be expressed on the statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of Warrenton Volunteer Fire Company, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Robinson, Farmer, Cox Associates

Fredericksburg, Virginia
April 16, 2024

WARRENTON VOLUNTEER FIRE COMPANY

FINANCIAL STATEMENT - CASH BASIS

YEAR ENDED DECEMBER 31, 2023

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INDEPENDENT AUDITORS' REPORT

**TO THE BOARD OF DIRECTORS
WARRENTON VOLUNTEER FIRE COMPANY
WARRENTON, VIRGINIA**

Opinion

We have audited the accompanying statement of cash receipts, disbursements and balances of Warrenton Volunteer Fire Company (a nonprofit organization) for the year ended December 31, 2023, and the related notes to the financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts, disbursements and balances of Warrenton Volunteer Fire Company for the year ended December 31, 2023, in accordance with the cash basis of accounting as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Warrenton Volunteer Fire Company and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Warrenton Volunteer Fire Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Warrenton Volunteer Fire Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Robinson, Farmer, Cox Associates

Fredericksburg, Virginia
April 16, 2024

- Financial Statement -

WARRENTON VOLUNTEER FIRE COMPANY

**Statement of Cash Receipts, Disbursements and Balances
Year Ended December 31, 2023**

Balance, Beginning of Year	\$ 1,221,565
Receipts:	
Contributions - Fauquier County	\$ 604,128
Contributions - Town of Warrenton	150,000
Donations and other contributions	81,194
Proceeds from the sale of assets	10,000
Grants	83,028
Fundraising	70,371
Interest income	14,476
Miscellaneous	1,260
EMS user fees	8,000
Total Receipts	\$ 1,022,457
Disbursements:	
Banquet	\$ 29,148
Chief budget	6,603
Computer equipment	31,135
Debt service - interest expense	27,686
Debt service - principal	100,920
EMS station repair and maintenance	16,716
Fire and rescue equipment	198,597
Fire house repair and maintenance	36,751
Fleet maintenance	129,201
Fuel	41,017
Fundraising	15,098
Lease	5,750
Miscellaneous	40,804
Office supplies and expenses	1,817
Professional services	45,853
Protective equipment	70,596
Public education	4,052
Safety testing	8,235
Small tools and equipment	46,842
Special operations	82
Supplies	14,826
Telephone	6,263
Training	9,594
Utilities and communications	74,405
Total Disbursements	\$ 961,991
Excess (Deficiency) of	
Receipts over (under) Disbursements	\$ 60,466
Balance, End of Year	\$ 1,282,031

The accompanying notes to the financial statement are an integral part of this statement.

WARRENTON VOLUNTEER FIRE COMPANY

Notes to Financial Statement As of December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Operations

Warrenton Volunteer Fire Company, Inc. (the Company) is a private nonprofit organization dedicated to the purpose of providing emergency medical services, prevention and suppression of fires, and to provide public education to the citizens of Fauquier County, Virginia.

Basis of Accounting

The accounts and records of the Company are maintained on a cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, reflecting only cash received and disbursed. Therefore, receivables and payables, inventories, accrued income and expenses, equipment, and depreciation are not reflected in this statement. This statement does not present the overall financial position or results of operations of the Company.

NOTE 2 - CASH:

The Company maintains its cash balances in three financial institutions located in Virginia. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2023, the Company had \$1,045,870 in uninsured cash.

NOTE 3 - LOANS PAYABLE:

Details of loans payable are as follows:

\$595,000 loan payable to Virginia National Bank, issued March 26, 2020, payable in annual installments of \$70,818 including interest at 3.25%, maturing March 26, 2029	\$ 379,003
\$2,900,000 loan payable to Rural Development, issued March 12, 2007, payable in annual installments of \$152,453 including interest at 4.125%, maturing February 20, 2047	2,294,212
\$985,000 loan payable to Rural Development, issued August 29, 2006, payable in annual installments of \$53,634 including interest at 4.375%, maturing February 20, 2048	805,457
\$700,000 loan payable to Oak View Bank, issued December 6, 2016, payable in annual installments of \$57,788 including interest at 2.8%, maturing December 6, 2031	409,012
Total	<u>\$ 3,887,684</u>

WARRENTON VOLUNTEER FIRE COMPANY

Notes to Financial Statement As of December 31, 2023 (Continued)

NOTE 3 - LOANS PAYABLE: (Continued)

Summary of changes in debt:

Balance January 1, 2023	\$	4,061,754
Loan payments		(174,070) (A)
Balance December 31, 2023	\$	<u>3,887,684</u>

(A) Includes \$73,150 principal paid on the USDA loan by the County of Fauquier, Virginia. Payment for annual debt service is made by the County as a contribution to the Company; however, these contributions are not included in the statement of cash receipts, disbursements and balances as the statement is on the cash basis.

Annual requirements for maturities of long-term debt are as follows:

Year Ending December 31,	Virginia National Bank		Oak View Bank	
	Principal	Interest	Principal	Interest
2024	\$ 58,501	\$ 12,317	\$ 46,332	\$ 11,456
2025	60,402	10,416	47,630	10,158
2026	62,365	8,453	48,963	8,825
2027	64,392	6,426	50,334	7,454
2028	66,485	4,333	51,743	6,045
2029	66,858	3,960	53,192	4,596
2030	-	-	54,681	3,107
2031	-	-	56,137	1,507
Totals	\$ <u>379,003</u>	\$ <u>45,905</u>	\$ <u>409,012</u>	\$ <u>53,148</u>

WARRENTON VOLUNTEER FIRE COMPANY

Notes to Financial Statement

As of December 31, 2023 (Continued)

NOTE 3 - LOANS PAYABLE: (Continued)

Year Ending December 31,	Rural Development			
	Principal	Interest	Principal	Interest
2024	\$ 57,817	\$ 94,636	\$ 18,395	\$ 35,239
2025	60,202	92,251	19,200	34,434
2026	62,685	89,768	20,040	33,594
2027	65,271	87,182	20,917	32,717
2028	67,963	84,490	21,832	31,802
2029	70,767	81,686	22,787	30,847
2030	73,686	78,767	23,784	29,850
2031	76,725	75,728	24,825	28,809
2032	79,890	72,563	25,911	27,723
2033	83,186	69,267	27,044	26,590
2034	86,617	65,836	28,227	25,407
2035	90,190	62,263	29,462	24,172
2036	93,910	58,543	30,751	22,883
2037	97,784	54,669	32,097	21,537
2038	101,818	50,635	33,501	20,133
2039	106,018	46,435	34,967	18,667
2040	110,391	42,062	36,496	17,138
2041	114,945	37,508	38,093	15,541
2042	119,686	32,767	39,760	13,874
2043	124,623	27,830	41,499	12,135
2044	129,764	22,689	43,315	10,319
2045	135,117	17,336	45,210	8,424
2046	140,690	11,763	47,188	6,446
2047	144,467	5,959	49,252	4,382
2048	-	-	50,904	2,227
Totals	\$ <u>2,294,212</u>	\$ <u>1,362,633</u>	\$ <u>805,457</u>	\$ <u>534,890</u>

WARRENTON VOLUNTEER FIRE COMPANY

Notes to Financial Statement As of December 31, 2023 (Continued)

NOTE 4 - ECONOMIC DEPENDENCY:

The Company receives a substantial amount of its support from Fauquier County, Virginia. Any interruption in the level of this support would have a significant effect on the Company's programs and activities.

NOTE 5 - DATE OF MANAGEMENT'S REVIEW:

In preparing this financial statement, management of the Company has evaluated events and transactions for potential recognition or disclosure through April 16, 2024, the date the financial statement was available to be issued.

Department of the Treasury
Internal Revenue ServiceReturn of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022
Open to Public
Inspection**A** For the 2022 calendar year, or tax year beginning 07/01/22, and ending 06/30/23

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization WARRENTON VOLUNTEER FIRE COMPANY, INC.		D Employer identification number 54-1415798
	Doing business as		E Telephone number 540-347-4094
	Number and street (or P.O. box if mail is not delivered to street address) 167 WEST SHIRLEY AVENUE		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code WARRENTON VA 20186		G Gross receipts \$ 3,748,189
F Name and address of principal officer: GEOFFREY GRAMBO 167 WEST SHIRLEY AVENUE WARRENTON VA 20186			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WARRENTONFIRE.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1924 M State of legal domicile: VA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	87
	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)	Prior Year 1,175,484	Current Year 1,034,359
	9 Program service revenue (Part VIII, line 2g)		0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	346,696	527,021
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	71,139	55,099
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,593,319	1,616,479
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	0	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,192,394	1,282,685
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,192,394	1,282,685
	19 Revenue less expenses. Subtract line 18 from line 12	400,925	333,794
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 8,959,833	End of Year 9,499,231
	21 Total liabilities (Part X, line 26)	4,129,233	4,334,837
	22 Net assets or fund balances. Subtract line 21 from line 20	4,830,600	5,164,394

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 GEOFFREY GRAMBO <i>G. Grambo</i> TREASURER		Date 1/15/23	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name WILLIAM T. PATCHETT, JR.	Preparer's signature <i>W. Patchett</i>	Date 1/17/23	Check <input type="checkbox"/> if self-employed PTIN P01264713
	Firm's name SCHEULEN, PATCHETT & EDWARDS, P.C.		Firm's EIN 54-1934818	
	Firm's address 98 ALEXANDRIA PIKE, SUITE 22 WARRENTON, VA 20186		Phone no. 540-347-1040	
	May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:**SEE SCHEDULE O****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 \$ **1,183,782** including grants of \$) (Revenue \$)
LOCAL VOLUNTEER FIRE AND RESCUE PROTECTION TO RURAL COMMUNITY. THE COMPANY RESPONDED TO 3,739 CALLS IN 2022.**4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses **1,183,782**

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	X	
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		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	1a	17
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

Yes No

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b				
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a				X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b				
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a				X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a				X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b				X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a				X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a				
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c				
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e				
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f				
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g				
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8				
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b				
10	Section 501(c)(7) organizations. Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a				X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15				X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16				X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17				

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

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	9		
b Enter the number of voting members included on line 1a, above, who are independent	1b	9		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9			X

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

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c		
13 Did the organization have a written whistleblower policy?	13		X
14 Did the organization have a written document retention and destruction policy?	14		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a		X
b Other officers or key employees of the organization	15b		X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☒ Another's website ☐ Upon request ☐ Other (explain on Schedule O)

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

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

GEOFFREY GRAMBO
WARRENTON

167 WEST SHIRLEY AVENUE

VA 20186

540-347-3232

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, 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) KEVIN BARTY	0.00									
PRESIDENT	0.00	X		X				0	0	0
(2) KEVIN MAKELY	0.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(3) GEORGIA SCARBOROUGH	0.00									
SECRETARY	0.00	X		X				0	0	0
(4) GEOFFREY GRAMBO	0.00									
TREASURER	0.00	X		X				0	0	0
(5) MICHAEL O'BANNON	0.00									
DIRECTOR	0.00	X						0	0	0
(6) BRANDON PHELPS	0.00									
DIRECTOR	0.00	X						0	0	0
(7) JOSEPH SAFFER	0.00									
DIRECTOR	0.00	X						0	0	0
(8) PATRICIA KOGLIN	0.00									
DIRECTOR	0.00	X						0	0	0
(9) KEVIN SWAIN	0.00									
CHIEF	0.00	X		X				0	0	0
(10)										
(11)										

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	973,310				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	61,049				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			1,034,359			
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)			345,013			345,013
	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	2,103,662	201,374		
	b Less: cost or other basis and sales exps.	7b		2,123,028			
	c Gain or (loss)	7c		-19,366	201,374		
	d Net gain or (loss)			182,008	200,000		-17,992
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a		63,384			
	b Less: direct expenses	8b		8,682			
	c Net income or (loss) from fundraising events			54,702			54,702
	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 OTHER			1,000	1,000		
	b WARRENTON VOL FIRE PROP LC			-603			-603
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			397			
12 Total revenue. See instructions			1,616,479	201,000	0	381,120	

Part IX Statement of Functional Expenses

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

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management	14,100		14,100	
b Legal	4,500		4,500	
c Accounting	2,490		2,490	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	13,392		13,392	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	32,240		32,240	
12 Advertising and promotion				
13 Office expenses	2,774		2,774	
14 Information technology				
15 Royalties				
16 Occupancy	93,888	93,888		
17 Travel	124	124		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	169,459	169,459		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	533,973	523,220	10,753	
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FLEET MAINTENANCE	107,383	107,383		
b REPAIRS & MAINTENANCE	95,800	95,800		
c PROTECTIVE GEAR	43,879	43,879		
d FUEL	33,688	33,688		
e All other expenses	134,995	116,341	18,654	
25 Total functional expenses. Add lines 1 through 24e	1,282,685	1,183,782	98,903	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance 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	223,202	1	180,807
	2 Savings and temporary cash investments	1,475,762	2	870,138
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,050	4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 13,784,294		
	b Less: accumulated depreciation	10b 6,785,172	5,889,787	10c 6,999,122
	11 Investments—publicly traded securities	1,323,391	11	1,349,732
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets	32,280	14	35,674
	15 Other assets. See Part IV, line 11	14,361	15	63,758
16 Total assets. Add lines 1 through 15 (must equal line 33)	8,959,833	16	9,499,231	
Liabilities	17 Accounts payable and accrued expenses	21,148	17	13,702
	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	4,105,689	23	4,318,739
	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	2,396	25	2,396
	26 Total liabilities. Add lines 17 through 25	4,129,233	26	4,334,837
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	4,830,600	27	5,164,394
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	4,830,600	32	5,164,394
33 Total liabilities and net assets/fund balances	8,959,833	33	9,499,231	

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	1,616,479
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,282,685
3	Revenue less expenses. Subtract line 2 from line 1	3	333,794
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,830,600
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	5,164,394

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

1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? **2a** ☐ Yes ☒ No
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant? **2b** ☐ Yes ☒ No
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? **2c** ☐ Yes ☐ No
 If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? **3a** ☐ Yes ☒ No

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits **3b** ☐ Yes ☐ No

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

WARRENTON VOLUNTEER FIRE COMPANY,
INC.

Employer identification number

54-1415798

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Schedule A (Form 990) 2022

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			688,004	727,696	536,156	1,951,856
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf			447,788	447,788	498,203	1,393,779
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3			1,135,792	1,175,484	1,034,359	3,345,635
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2,931,317
6 Public support. Subtract line 5 from line 4						414,318

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4			1,135,792	1,175,484	1,034,359	3,345,635
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources			34,985	21,039	66,638	122,662
9 Net income from unrelated business activities, whether or not the business is regularly carried on			63,650	217,500	331,474	612,624
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						4,080,921
12 Gross receipts from related activities, etc. (see instructions)					12	1,575

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☒

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

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

- 19a 33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐
- b 33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV**Supporting Organizations**

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

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

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

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

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

- 7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

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

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

**WARRENTON VOLUNTEER FIRE COMPANY,
INC.**

Employer identification number

54-1415798

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(**3**) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

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

General Rule

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

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

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

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization

WARRENTON VOLUNTEER FIRE COMPANY,

Employer identification number

54-1415798

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	COUNTY OF FAUQUIER P.O. BOX 677 WARRENTON VA 20188	\$ 782,960	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	TOWN OF WARRENTON P.O. BOX 341 WARRENTON VA 20188	\$ 190,350	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

**WARRENTON VOLUNTEER FIRE COMPANY,
INC.**

Employer identification number

54-1415798

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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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).	
<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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 July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☐ No

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
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

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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		62,200		62,200
b Buildings		6,236,912	2,532,862	3,704,050
c Leasehold improvements				
d Equipment		7,485,182	4,252,310	3,232,872
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				6,999,122

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) FIREHALL DEPOSITS	1,624
(3) DUE TO CO MEMBERS	772
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	2,396

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 ☐

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

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

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

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

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

**WARRENTON VOLUNTEER FIRE COMPANY,
INC.**

Employer identification number

54-1415798

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

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

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

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

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

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

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

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

	(a) Event #1 PHOTO FUNDRAISE (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue				
1 Gross receipts	63,384			63,384
2 Less: Contributions				
3 Gross income (line 1 minus line 2)	63,384			63,384
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	8,682			8,682
10 Direct expense summary. Add lines 4 through 9 in column (d)				8,682
11 Net income summary. Subtract line 10 from line 3, column (d)				54,702

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

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

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

a Is the organization licensed to conduct gaming activities in each of these states?

☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

☐ Yes ☐ No

b If "Yes," explain:

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
- c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

☐ Director/officer
 ☐ Employee
 ☐ Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV

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

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization **WARRENTON VOLUNTEER FIRE COMPANY,
INC.**

Employer identification number
54-1415798

FORM 990 - ORGANIZATION'S MISSION

THE MISSION OF THIS ORGANIZATION SHALL BE TO PREVENT AND EXTINGUISH
FIRES, TO MAINTAIN A MODERN AND EFFICIENT FIRE COMPANY AT ALL TIMES FOR
THE PROTECTION OF LIFE AND PROPERTY, PROVIDE EMERGENCY MEDICAL SERVICES
IN ACCORDANCE WITH CURRENT VIRGINIA OFFICE OF EMERGENCY MEDICAL
SERVICES LICENSURE, AND TO PROVIDE TECHNICAL RESCUE AND HAZARDOUS MATERIALS
SUPPORT IN PART OF COOPERATION WITH OTHER AGENCIES AND JURISDICTIONS,
WHILE ALSO HELPING COMMUNITY, CITIZENS, AND VISITORS DURING THEIR TIME OF
NEED.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE 990 IS REVIEWED BY THE TREASURER AND PRESIDENT PRIOR TO FILING AND A
COPY IS PROVIDED TO THE BOARD MEMBER FOR THEIR REVIEW.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART IX, LINE 24E - OTHER EXPENSES

DESCRIPTION

TOT/PROG SERVICE

MGT & GENERAL

FUNDRAISING

IT EXPENSES

\$ 15,904

\$ 15,905

\$ 0

SUPPLIES

\$ 21,490

\$ 0

\$ 0

BANQUET

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

Schedule O (Form 990) 2022

Name of the organization

Employer identification number

WARRENTON VOLUNTEER FIRE COMPANY,**54-1415798**

\$	15,502	\$	0	\$	0
----	--------	----	---	----	---

UNIFORMS

\$	13,846	\$	0	\$	0
----	--------	----	---	----	---

ALERT SYSTEM

\$	10,313	\$	0	\$	0
----	--------	----	---	----	---

TRAINING

\$	8,594	\$	0	\$	0
----	-------	----	---	----	---

PUBLIC RELATIONS

\$	8,066	\$	0	\$	0
----	-------	----	---	----	---

COMMUNICATIONS

\$	6,663	\$	0	\$	0
----	-------	----	---	----	---

SUBSCRIPTIONS

\$	4,898	\$	0	\$	0
----	-------	----	---	----	---

TRASH REMOVAL

\$	4,277	\$	0	\$	0
----	-------	----	---	----	---

EQUIPMENT SAFETY TESTING

\$	3,718	\$	0	\$	0
----	-------	----	---	----	---

MEMBER SERVICES

\$	3,070	\$	0	\$	0
----	-------	----	---	----	---

LICENSES & PERMITS

\$	0	\$	1,326	\$	0
----	---	----	-------	----	---

FIRE HALL EXPENSES

\$	0	\$	1,291	\$	0
----	---	----	-------	----	---

BANK SERVICE CHARGES

\$	0	\$	80	\$	0
----	---	----	----	----	---

OTHER

\$	0	\$	52	\$	0
----	---	----	----	----	---

Name of the organization

Employer identification number

WARRENTON VOLUNTEER FIRE COMPANY,**54-1415798****TOTAL****\$ 116,341 \$ 18,654 \$ 0**

SCHEDULE R
(Form 990)

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

WARRENTON VOLUNTEER FIRE COMPANY,
INC.

Employer identification number

54-1415798

OMB No. 1545-0047

2022

Open to Public
Inspection

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) WVFC PROPERTIES I.C.C. 167 WEST SHIRLEY AVE WARRENTON VA 20186	LOW INCOME	VA	304,304	2,135,827	N/A
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)							
(2)							
(3)							
(4)							
(5)							

Part III

Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Dispro- portionate alloc.? <div>Yes No</div>		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? <div>Yes No</div>		(k) Percentage ownership
(1)WARRENTON VOLUNTEER FIRE COMPANY 167 WEST SHIRLEY AVE WARRENTON VA 20186 20-3816107	LOW INCOME	VA	N/A	UNRELATED	1,201,271	7,898,289			N/A		X	100.00
(2)												
(3)												
(4)												

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? <div>Yes No</div>	
(1)									
(2)									
(3)									
(4)									

Part V

Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1

During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a

Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

1a

X

Yes

No

b

Gift, grant, or capital contribution to related organization(s)

1b

X

c

Gift, grant, or capital contribution from related organization(s)

1c

X

d

Loans or loan guarantees to or for related organization(s)

1d

X

e

Loans or loan guarantees by related organization(s)

1e

X

f

Dividends from related organization(s)

1f

g

Sale of assets to related organization(s)

1g

h

Purchase of assets from related organization(s)

1h

X

i

Exchange of assets with related organization(s)

1i

X

j

Lease of facilities, equipment, or other assets to related organization(s)

1j

X

k

Lease of facilities, equipment, or other assets from related organization(s)

1k

X

l

Performance of services or membership or fundraising solicitations for related organization(s)

1l

X

m

Performance of services or membership or fundraising solicitations by related organization(s)

1m

X

n

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

1n

X

o

Sharing of paid employees with related organization(s)

1o

X

p

Reimbursement paid to related organization(s) for expenses

1p

X

q

Reimbursement paid by related organization(s) for expenses

1q

X

r

Other transfer of cash or property to related organization(s)

1r

X

s

Other transfer of cash or property from related organization(s)

1s

X

2

If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Schedule R (Form 990) 2022

DAA

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII**Supplemental Information.**

Provide additional information for responses to questions on Schedule R. See instructions.

2024 ANNUAL REPORT
COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION



1. CORPORATION NAME:

Warrenton Volunteer Fire Company, Inc.

DUE DATE: 11/30/24

2. VA REGISTERED AGENT NAME AND OFFICE ADDRESS: ATTY.

HENRY DAY
32 WATERLOO ST STE 101
WARRENTON, VA 20186-0000

SCC ID NO.: 0095116-0

5. TOTAL NUMBER OF AUTHORIZED
SHARES:

3. CITY OR COUNTY OF VA REGISTERED OFFICE: 061-FAUQUIER COUNTY

4. STATE OR COUNTRY OF INCORPORATION: VA-Virginia

DO NOT ATTEMPT TO ALTER THE INFORMATION ABOVE. Carefully read the enclosed instructions. Type or print in black only.

6. PRINCIPAL OFFICE ADDRESS:

<input checked="" type="checkbox"/> Mark this box if address shown below is correct	If the block to the left is blank or contains incorrect data please add or correct the address below.
ADDRESS: 167 W Shirley Ave	ADDRESS:
CITY/ST/ZIP Warrenton, VA 20186-3119	CITY/ST/ZIP

7. DIRECTORS AND PRINCIPAL OFFICERS:

All directors and principal officers must be listed.
An individual may be designated as both a director and an officer.

Mark appropriate box unless area below is blank: <input type="checkbox"/> Information is correct <input checked="" type="checkbox"/> Information is incorrect <input type="checkbox"/> Delete information	If the block to the left is blank or contains incorrect data, please mark appropriate box and enter information below: <input checked="" type="checkbox"/> Correction <input type="checkbox"/> Addition <input type="checkbox"/> Replacement
OFFICER <input checked="" type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/> NAME: KEVIN BARTY TITLE: President ADDRESS: 167 W Shirley Ave CITY/ST/ZIP: Warrenton, VA 20186-3119	OFFICER <input type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/> NAME: TITLE: NO TITLE / LEAVE BLANK ADDRESS: CITY/ST/ZIP:

I affirm that the information contained in this report is accurate and complete as of the date below and that the person signing is authorized to sign the annual report.

SIGNATURE OF AUTHORIZED PERSON

PRINTED NAME

DATE

It is a Class 1 misdemeanor for any person to sign a document that is false in any material respect with intent that the document be delivered to the Commission for filing.

2024 ANNUAL REPORT CONTINUED

CORPORATION NAME:

Warrenton Volunteer Fire Company, Inc.

DUE DATE: 11/30/24

SCC ID NO.: 0095116-0

7. DIRECTORS AND PRINCIPAL OFFICERS: (continued)

All directors and principal officers must be listed.

An individual may be designated as both a director and an officer.

<p>Mark appropriate box unless area below is blank:</p> <p><input type="checkbox"/> Information is correct <input type="checkbox"/> Information is incorrect <input checked="" type="checkbox"/> Delete information</p>	<p>If the block to the left is blank or contains incorrect data, please mark appropriate box and enter information below: <input type="checkbox"/> Correction <input checked="" type="checkbox"/> Addition <input checked="" type="checkbox"/> Replacement</p>
<p>OFFICER <input type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/></p> <p>NAME: BRANDON PHELPS</p> <p>TITLE:</p> <p>ADDRESS: 167 W Shirley Ave</p> <p>CITY/ST/ZIP: Warrenton, VA 20186-3119</p>	<p><u>NEW:</u> OFFICER <input type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/></p> <p>NAME: ROY CRANE</p> <p>TITLE: VICE PRESIDENT</p> <p>ADDRESS: 167 W. SHIRLEY AVE.</p> <p>CITY/ST/ZIP: WARRENTON, VA 20186</p>
<p>Mark appropriate box unless area below is blank:</p> <p><input checked="" type="checkbox"/> Information is correct <input type="checkbox"/> Information is incorrect <input type="checkbox"/> Delete information</p>	<p>If the block to the left is blank or contains incorrect data, please mark appropriate box and enter information below: <input type="checkbox"/> Correction <input checked="" type="checkbox"/> Addition <input type="checkbox"/> Replacement</p>
<p>OFFICER <input type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/></p> <p>NAME: JOSEPH SAFFER</p> <p>TITLE:</p> <p>ADDRESS: 167 W Shirley Ave</p> <p>CITY/ST/ZIP: Warrenton, VA 20186-3119</p>	<p><u>NEW:</u> OFFICER <input type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/></p> <p>NAME: KRISTINA ZINGARO</p> <p>TITLE: SECRETARY</p> <p>ADDRESS: 167 W. SHIRLEY AVE.</p> <p>CITY/ST/ZIP: WARRENTON, VA 20186</p>
<p>Mark appropriate box unless area below is blank:</p> <p><input checked="" type="checkbox"/> Information is correct <input type="checkbox"/> Information is incorrect <input type="checkbox"/> Delete information</p>	<p>If the block to the left is blank or contains incorrect data, please mark appropriate box and enter information below: <input type="checkbox"/> Correction <input checked="" type="checkbox"/> Addition <input type="checkbox"/> Replacement</p>
<p>OFFICER <input type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/></p> <p>NAME: MICHAEL O'BANNON</p> <p>TITLE:</p> <p>ADDRESS: 167 W Shirley Ave</p> <p>CITY/ST/ZIP: Warrenton, VA 20186-3119</p>	<p><u>NEW:</u> OFFICER <input type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/></p> <p>NAME: C. SCOTT ROSS</p> <p>TITLE: FIRE CHIEF</p> <p>ADDRESS: 167 W. SHIRLEY AVE.</p> <p>CITY/ST/ZIP: WARRENTON, VA 20186</p>
<p>Mark appropriate box unless area below is blank:</p> <p><input type="checkbox"/> Information is correct <input checked="" type="checkbox"/> Information is incorrect <input type="checkbox"/> Delete information</p>	<p>If the block to the left is blank or contains incorrect data, please mark appropriate box and enter information below: <input type="checkbox"/> Correction <input checked="" type="checkbox"/> Addition <input type="checkbox"/> Replacement</p>
<p>OFFICER <input type="checkbox"/> DIRECTOR <input checked="" type="checkbox"/></p> <p>NAME: PATRICIA KOGLIN</p> <p>TITLE:</p> <p>ADDRESS: 167 W Shirley Ave</p> <p>CITY/ST/ZIP: Warrenton, VA 20186-3119</p>	<p>OFFICER <input type="checkbox"/> DIRECTOR <input type="checkbox"/></p> <p>NAME:</p> <p>TITLE: PRESIDENT</p> <p>ADDRESS:</p> <p>CITY/ST/ZIP:</p>

0002398

