



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990

## Return of Organization Exempt From Income Tax

OMB No 1545-0047

2014

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

## A For the 2014 calendar year, or tax year beginning , and ending

## B Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

C Name of organization **Bexar-Bulverde Volunteer Fire Department**  
Doing business as  
Number and street (or P O box if mail is not delivered to street address) Room/suite  
**23103 Bulverde Road**  
City or town State ZIP code  
**San Antonio TX 78259**  
Foreign country name Foreign province/state/county Foreign postal code

## D Employer identification number

51-0179143

## E Telephone number

210-272-0353

G Gross receipts \$ 2,474,774

F Name and address of principal officer  
**Joseph Guerra 27008 Kent Oaks, San Antonio, TX 78260**

H(a) Is this a group return for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

I Tax-exempt status ☐ 501(c)(3) ☒ 501(c) ( 4 ) (insert no ) ☐ 4947(a)(1) or ☐ 527J Website: ▶ [www.bexarbulverdevolfd.org](http://www.bexarbulverdevolfd.org)

H(c) Group exemption number ▶

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

L Year of formation 1966

M State of legal domicile TX

## Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities:	Provider of fire and emergency medical services	
	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	7
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	32
	6	Total number of volunteers (estimate if necessary)	6	125
	Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a
7b		Net unrelated business taxable income from Form 990-T, line 34	7b	0
Expenses	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	27,440	23,230
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,667,839	2,378,470
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	650	53,342
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,689,111	2,472,364
	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)	421,622	445,073
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,039,348	1,043,783
Net Assets or Fund Balances	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,460,970	1,488,856
	19	Revenue less expenses Subtract line 18 from line 12	228,141	983,508
	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	3,128,899	4,723,565
	22	Net assets or fund balances Subtract line 21 from line 20	3,451,036	4,211,204
			-322,137	512,361

## 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 **Joseph Guerra** Signature of officer Date **8/13/2015**  
**Joseph Guerra** Type or print name and title

## Paid Preparer Use Only

Print/Type preparer's name **Reed J Smiley** Preparer's signature **Reed Smiley** Date **7/22/2015** Check ☒ if self-employed PTIN **P00268083**  
Firm's name ▶ **Reed J Smiley, CPA** Firm's EIN ▶ **74-2500491**  
Firm's address ▶ **1550 N E Loop 410, Suite 207, San Antonio, TX 78209** Phone no **210-822-6900**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2014)

HTA

SCANNED SEP 08 2015

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

Form **990** (2014)

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.		X
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		X
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.		X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		X
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.		X
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V.		X
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		X
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	X	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.		X
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.		X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.		X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H.		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .	21	X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	24d	
25a <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II . . . . .	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) . . . . .		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	35a	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .	35b	
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V. ☐

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	4	
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	32	
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O.		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country <input type="checkbox"/> _____ See instructions for filing requirements for FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders.	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	13a	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
<b>c</b>	Enter the amount of reserves on hand.	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

**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 in 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 in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent.		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		X

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

	Yes	No
10a		X
b		
11a	X	
b		
12a	X	
b	X	
c	X	
13	X	
14		X
15		
a		X
b		X
16a		X
b		
16b		

**Section C. Disclosure**

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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 in Schedule O)

19 Describe in 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. ▶

Brenda Morey 210-272-0353  
23103 Bulverde Road, San Antonio, TX 78259

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) Gerald Reilly Treasurer	10.00 0.00	X		X				0	0	0
(2) Joseph Guerra President	10.00 0.00	X		X				0	0	0
(3) Thomas White, Jr. Vice-President	10.00 0.00	X		X				0	0	0
(4) John Allen Secretary	10.00 0.00	X		X				0	0	0
(5) Jonathan Moore Director	3.00 0.00	X						0	0	0
(6) John Hayes Director	3.00 0.00	X						0	0	0
(7) Ruben Lopez Director	3.00 0.00	X						0	0	0
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										



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

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

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

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

	Yes	No
<b>3</b>		X
<b>4</b>		X
<b>5</b>		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

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

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns	<b>1a</b>	0			
	<b>b</b>	Membership dues	<b>1b</b>	0			
	<b>c</b>	Fundraising events	<b>1c</b>	0			
	<b>d</b>	Related organizations	<b>1d</b>	0			
	<b>e</b>	Government grants (contributions)	<b>1e</b>	20,390			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	2,840			
	<b>g</b>	Noncash contributions included in lines 1a-1f:	\$	0			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f		23,230			
<b>Program Service Revenue</b>				<b>Business Code</b>			
	<b>2a</b>	Emergency Services District #3		2,369,702	2,369,702		
	<b>b</b>	Bexar County Services Contract		5,000	5,000		
	<b>c</b>	Emergency Response		3,768	3,768		
	<b>d</b>			0			
	<b>e</b>			0			
	<b>f</b>	All other program service revenue		0			
	<b>g</b>	<b>Total.</b> Add lines 2a-2f		2,378,470			
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts)		1,158			1,158
	<b>4</b>	Income from investment of tax-exempt bond proceeds		0			
	<b>5</b>	Royalties		0			
	<b>6a</b>	Gross rents	(i) Real	1,800			
			(ii) Personal				
	<b>b</b>	Less: rental expenses					
	<b>c</b>	Rental income or (loss)		1,800	0		
	<b>d</b>	Net rental income or (loss)		1,800	1,800		
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities	0	54,594		
			(ii) Other				
	<b>b</b>	Less: cost or other basis and sales expenses		0	2,410		
	<b>c</b>	Gain or (loss)		0	52,184		
	<b>d</b>	Net gain or (loss)		52,184	52,184		
	<b>8a</b>	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c) See Part IV, line 18	<b>a</b>	0			
	<b>b</b>	Less: direct expenses	<b>b</b>	0			
	<b>c</b>	Net income or (loss) from fundraising events		0			
	<b>9a</b>	Gross income from gaming activities. See Part IV, line 19	<b>a</b>	0			
	<b>b</b>	Less: direct expenses	<b>b</b>	0			
	<b>c</b>	Net income or (loss) from gaming activities		0			
	<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>a</b>	0			
<b>b</b>	Less: cost of goods sold	<b>b</b>	0				
<b>c</b>	Net income or (loss) from sales of inventory		0				
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
<b>11a</b>	Other Income	900099	6,246	6,246			
<b>b</b>	Insurance Proceeds	900099	9,276	9,276			
<b>c</b>			0				
<b>d</b>	All other revenue		0				
<b>e</b>	<b>Total.</b> Add lines 11a-11d		15,522				
<b>12</b>	<b>Total revenue.</b> See instructions		2,472,364	2,447,976	0	1,158	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations domestic governments See Part IV, line 21	0			
<b>2</b> Grants and other assistance to domestic individuals See Part IV, line 22	0			
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	0			
<b>4</b> Benefits paid to or for members	0			
<b>5</b> Compensation of current officers, directors, trustees, and key employees	409,609	338,264	71,345	
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
<b>7</b> Other salaries and wages	0			
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
<b>9</b> Other employee benefits	0			
<b>10</b> Payroll taxes	35,464	29,287	6,177	
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management	0			
<b>b</b> Legal	0			
<b>c</b> Accounting	0			
<b>d</b> Lobbying	0			
<b>e</b> Professional fundraising services. See Part IV, line 17	0			
<b>f</b> Investment management fees	0			
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	0			
<b>12</b> Advertising and promotion	5,392	5,392		
<b>13</b> Office expenses	0			
<b>14</b> Information technology	11,016	8,758	2,258	
<b>15</b> Royalties	0			
<b>16</b> Occupancy	0			
<b>17</b> Travel	4,182	4,182		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
<b>19</b> Conferences, conventions, and meetings	0			
<b>20</b> Interest	181,944	181,944		
<b>21</b> Payments to affiliates	0			
<b>22</b> Depreciation, depletion, and amortization	199,713	196,717	2,996	0
<b>23</b> Insurance	196,979	189,387	7,592	
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> Maintenance	109,058	108,794	264	
<b>b</b> Fuel	47,572	47,572		
<b>c</b> Firefighting Equipment	106,921	106,921		
<b>d</b> Utilities	44,682	44,682		
<b>e</b> All other expenses Schedule Attached	136,324	127,527	8,797	
<b>25</b> Total functional expenses. Add lines 1 through 24e	1,488,856	1,389,427	99,429	0
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

☒

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing	131,430	<b>1</b>	373,824
	<b>2</b> Savings and temporary cash investments	217,827	<b>2</b>	297,616
	<b>3</b> Pledges and grants receivable, net	0	<b>3</b>	0
	<b>4</b> Accounts receivable, net	0	<b>4</b>	2,581
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		<b>6</b>	
	<b>7</b> Notes and loans receivable, net	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>	36,162
	<b>10a</b> Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 6,953,860		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 3,959,538	<b>10c</b> 2,994,322	
	<b>11</b> Investments—publicly traded securities	0	<b>11</b>	0
	<b>12</b> Investments—other securities. See Part IV, line 11	0	<b>12</b>	0
	<b>13</b> Investments—program-related. See Part IV, line 11	0	<b>13</b>	0
	<b>14</b> Intangible assets	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11	9	<b>15</b>	1,019,060
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	3,128,899	<b>16</b>	4,723,565	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses		<b>17</b>	13,708
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties	3,449,592	<b>23</b>	3,745,655
	<b>24</b> Unsecured notes and loans payable to unrelated third parties	0	<b>24</b>	0
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,444	<b>25</b>	451,841
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	3,451,036	<b>26</b>	4,211,204
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	-322,137	<b>27</b>	512,361
	<b>28</b> Temporarily restricted net assets		<b>28</b>	
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> <b>Total net assets or fund balances</b>	-322,137	<b>33</b>	512,361	
<b>34</b> <b>Total liabilities and net assets/fund balances</b>	3,128,899	<b>34</b>	4,723,565	

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,472,364
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,488,856
3	Revenue less expenses Subtract line 2 from line 1	3	983,508
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	-322,137
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 in Schedule O)	9	-149,010
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	512,361

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

		Yes	No
1	Accounting method used to prepare the Form 990. <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

▶ **Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization

Bexar-Bulverde Volunteer Fire Department

Employer identification number

51-0179143

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" to 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" to 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 (e.g., recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register . . . . .	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ . . . . .	
4 Number of states where property subject to conservation easement is located ▶ . . . . .	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ . . . . .	
7 Amount of expenses incurred in monitoring, inspecting, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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 in 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 SFAS 116 (ASC 958) relating to these items: a Revenue included in Form 990, Part VIII, line 1 . . . . . ▶ \$ . . . . . b Assets included in Form 990, Part X . . . . . ▶ \$ . . . . .	

☐ Yes ☐ No



**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" to 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	0	
(2) Closely-held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12.)	0	

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" to 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)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13.)	0	

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) Construction in Progress	1,015,877
(2) Other Current Assets	3,183
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15.)	1,019,060

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to 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	0
(2) Credit Card Payable	
(3) Client Advances	
(4) Payroll Tax Payable	162
(5) Accrued Interest Payable	41,867
(6) Accrued Payroll	26,326
(7) Occrued Open Purchase Orders	383,486
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25.)	451,841

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 FIN 48 (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" to Form 990, Part IV, line 12a.**

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	0
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	0
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	0

<b>2</b>	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	
--	----	--

<b>c Recoveries of prior year grants . . . . .</b>	<b>2c</b>	
--	-----------	--

d Other (Describe in Part XIII )	2d	
----------------------------------	----	--

<b>e</b>	<b>Add lines 2a through 2d . . . . .</b>	<b>2e</b>	<b>0</b>
----------	--	-----------	----------

<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	<b>0</b>
		<small>           If "Net" is:         </small>	

**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	

b. Other (Describe in Part XIII)	4b	
c. Add lines 4a and 4b	4c	0

4c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	0

**Part VII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

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

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

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	0
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1.			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	0
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	0

**2** Amounts included on line 1 but not on Form 990, Part IX, line 25:

<b>a</b>	<b>Donated services and use of facilities . . . . .</b>	<b>2a</b>	
----------	---	-----------	--

<b>b</b> Prior year adjustments . . . . .	<b>2b</b>	

<b>c Other losses</b>	<b>2c</b>		

d Other (Describe in Part XIII.)	2d	
----------------------------------	----	--

e	Add lines 2a through 2d	2e	0
---	-------------------------	----	---

3	Subtract line 2e from line 1 . . . . .	3	0
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 . . . . .		

4	Amounts included on Form 990, Part IX, line 25, but not on line 1.		
5	Investment expenses not included on Form 990, Part VIII, line 7b.	4	

a	Investment expenses not included on Form 990, Part VIII, line 7b.	4a	
b	Other (Describe in Part XIII.)	4b	

b. Other (Describe in Part XIII.)	4b	4c	0
-----------------------------------	----	----	---

5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	0
---	--	---	---

<b>Part VIII</b>		<b>Supplemental Information</b>	
------------------	--	---------------------------------	--

**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

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2014**

**Open to Public  
Inspection**

Bexar-Bulverde Volunteer Fire Department

Employer identification number

51-0179143

Form 990, Part X, Line 23 Secured mortgages in the amount of \$3,449,592 were incorrectly

classified as "unsecured" in the taxpayer's 2013 Form 990, but were correctly reclassified as

"secured" in the accompanying 2014 Form 990, Part X, Balance Sheet

Form 990, Part XI, Line 9 Cash basis to accrual basis conversion adjustment \$149,010

Form 990, Part XII, Line 1 The organization changed from the cash basis of tax reporting the

accrual basis of tax reporting. The change in accounting method is more fully described in Form

3115 attached hereto

Form 990, Part VI, Section B, Line 11b: The Board of Directors reviews the Organization's Form

990 each year prior to its release, directing questions and comments about the tax return to

the preparer. Once the Form 990 is approved by the Board, it is forwarded to the President and

Chief Executive Officer for his signature and subsequent release

Form 990, Part VI, Section B, Line 12c. Conflict of Interest policy issues are addressed as

needed by the Board members. Potential conflicts, if any, are considered by the Board and

acted upon on a case by case basis when necessary. The policy is enforced by the Board

President

Form 990, Part VI, Section C, Line 19 The organization makes its Forms 990, governing

documents, conflict of interest policy, and financial statements available to the public upon

request to the organization's President.

**Part II, Line 11 (3115) - Hybrid Description****Part III, Sec B, Line 28 (3115) - Other Costs**

1		1	
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10	Total	10	0

**Part III, Sec C, Line 11 (3115) - Other Costs**

1		1	
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10	Total	10	0

**Item F (990) - Name and Address of Principal Officer**

Name Joseph Guerra			Phone Number 830-980-4733
Address 27008 Kent Oaks			Foreign Country
City, Town, or Post Office San Antonio	State TX	Zip Code 78260	Check ("X") if a business <input type="checkbox"/>

Other Functional Expenses

Column 1	Column 2	Column 3	Column 4	Column 5
1 Supplies		42,814	713	
2 Training		40,674		
3 Professional Services		16,796	6,454	
4 Health and Wellness		13,012		
5 Real Estate		7,339		
6 Dues and Subscriptions		5,841	429	
7 Communications		1,051		
8 Banking			619	
9 Sales Tax			489	
10 Bad Debts			93	
Total		127,527	8,797	

**Form 4562 Statement - 990**

12/31/2014

Item No	Description of Property	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum Deprec, 179, Bonus	2014 Deprec	2014 Accum Deprec
<b>Listed Property</b>																
<b>Listed property with more than 50% business use (Line 25 and 26)</b>																
2007 Ford Additions		3/8/2012	V-9	100.00%	4,757	0	0	0	0	4,757	5	200DB	HY	3,615	457	4,072
Additions to Kaiser		3/26/2012	V-9	100.00%	9,785	0	0	2,936	0	6,849	5	200DB	HY	7,437	939	8,376
Brush Truck		1/1/2009	V-9	100.00%	71,625	0	0	35,813	0	35,812	5	200DB	HY	58,904	2,063	60,967
Chevrolet		2/18/2013	V-9	100.00%	42,636	0	0	21,318	0	21,318	5	200DB	HY	25,582	6,822	32,404
Chevrolet Defender		2/18/2013	V-9	100.00%	43,830	0	0	21,915	0	21,915	5	200DB	HY	26,298	7,013	33,311
Ford Expedition		4/30/2005	V-9	100.00%	24,197	0	0	0	0	24,197	10.0	200DB	HY	20,549	1,946	22,495
Other Fully Depreciated		1/1/2000	V-9	100.00%	1,017,316	87,892	0	0	0	929,424	5	200DB	HY	1,017,316	0	1,017,316
Total listed prop with > 50% business use					1,214,146	87,892	0	81,982	0	1,044,272				1,159,701	19,240	1,178,941
<b>Subtotal Listed Property</b>					1,214,146	87,892	0	81,982	0	1,044,272				1,159,701	19,240	1,178,941
<b>Total Depreciation and Amortization</b>					1,214,146	87,892	0	81,982	0	1,044,272				1,159,701	19,240	1,178,941
<b>Form 4562 Reconciliation</b>																
Annual depreciation and amortization																19,240
Special allowance except listed property (Line 14) - current year assets																0
Special allowance - listed property (Line 25) - current year assets																0
Section 179 amount claimed (includes prior year disallowed)														0		
Section 179 amount to be depreciated (Qualified Real Property)														0		
Section 179 amount earned forward to future year														0		
Section 179 deduction (Line 12)																0
Less amortization included in total annual depreciation and amortization (Line 44)																0
<b>Form 4562, Line 22</b>																19,240

**Bexar-Bulverde Volunteer Fire Department**  
**Lead Schedule by Tax Form and Property Description**  
**For the 12 Months Ended 12/31/14**

05/27/15

12:08PM

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec 179 Deduction	Spec Depr Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
Form 990, Return of Org Exempt from Income Tax														
16 x 20 ADDITION, STATION 1	04/30/95	9,500.00	N	Other	ST LINE	39/00	M/M	100.00	0.00	0.00	9,500.00	4,582.00	243.59	4,825.59
EMERGENCY FIRE TRUCK	11/23/96	15,410.00	Y	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	15,410.00	15,410.00	0.00	15,410.00
RADIO EQUIPMENT	04/28/97	4,608.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	4,608.00	4,608.00	0.00	4,608.00
BUILDING ADDITION, STATION	04/30/97	27,568.00	N	Other	ST LINE	39/00	M/M	100.00	0.00	0.00	27,568.00	11,810.62	706.87	12,517.49
1999 FORD RESCUE TRUCK (R-11/04/97		79,697.25	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	79,697.25	79,697.25	0.00	79,697.25
1999 PIERCE PUMPER, 3421	09/26/99	110,262.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	110,262.00	110,262.00	0.00	110,262.00
BUILDING IMPROVEMENTS, ST.08/31/01		3,958.00	N	Other	ST LINE	39/00	M/M	100.00	0.00	0.00	3,958.00	1,251.00	101.49	1,352.49
LOCKERS & STORAGE	10/09/01	2,200.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	2,200.00	2,200.00	0.00	2,200.00
OFFICE FURNITURE	08/24/02	2,461.69	Y	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	2,461.69	2,461.69	0.00	2,461.69
FIRE HELMETS, 16 UNITS	09/03/02	1,318.00	Y	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	1,318.00	1,318.00	0.00	1,318.00
FIRE BRUSH TRUCK, 3451	03/23/03	4,692.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	4,692.00	4,692.00	0.00	4,692.00
FIREMEN BUNKER GEAR	04/30/03	18,499.00	Y	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	18,499.00	18,499.00	0.00	18,499.00
TRUCK BUILD, #3451	06/25/03	3,553.38	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	3,553.38	3,553.38	0.00	3,553.38
FIREMEN BUNKER GEAR	07/30/03	7,104.00	Y	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	7,104.00	7,104.00	0.00	7,104.00
BUILDING REPAIRS, STATION 1	11/06/03	1,140.00	N	Other	ST LINE	39/00	M/M	100.00	0.00	0.00	1,140.00	294.00	29.23	323.23
FIRE TRUCK REPAIR	12/29/03	2,071.62	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	1,035.81	1,035.81	1,035.81	0.00	2,071.62
ALLPOINTS COMM - RADIO	02/27/04	23,997.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	23,997.00	23,997.00	0.00	23,997.00
FIRE TRUCK REPAIRS	04/13/04	4,333.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	4,333.00	4,333.00	0.00	4,333.00
SIDDON FIRE APPARATUS, 342	09/17/04	1,632.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	1,632.00	1,632.00	0.00	1,632.00
BUOY SERVICES, SCBA COMP	01/04/05	21,015.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	21,015.00	21,015.00	0.00	21,015.00
STATION IMPROVEMENTS, STA02/18/98		21,998.00	N	Other	ST LINE	39/00	M/M	100.00	0.00	0.00	21,998.00	4,908.00	561.49	5,469.49
BUNK BEDS	03/28/05	1,147.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	1,147.00	1,147.00	0.00	1,147.00
HUMMER BRUSH TRUCK	04/21/05	63,219.00	Y	MACRS	200% DB	07/00	H/Y	100.00	0.00	0.00	63,219.00	63,219.00	0.00	63,219.00
FIRE GEAR - BUNKER GEAR	04/30/05	167,263.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	0.00	167,263.00	167,263.00	0.00	167,263.00
HOODS, GLOVES, HELMETS, B05/28/05		9,778.00	N	MACRS	200% DB	07/00	M/Q	100.00	0.00	0.00	9,778.00	9,778.00	0.00	9,778.00
MENCO SAW	06/03/05	1,233.00	N	MACRS	200% DB	07/00	M/Q	100.00	0.00	0.00	1,233.00	1,233.00	0.00	1,233.00
FURNITURE	06/13/05	1,320.00	N	MACRS	200% DB	07/00	M/Q	100.00	0.00	0.00	1,320.00	1,320.00	0.00	1,320.00
COSTS - PANTS	08/17/05	2,796.00	N	MACRS	200% DB	07/00	M/Q	100.00	0.00	0.00	2,796.00	2,796.00	0.00	2,796.00
PROGRESSIVE HI-WATER RES	08/17/05	1,113.00	N	MACRS	200% DB	07/00	M/Q	100.00	0.00	0.00	1,113.00	1,113.00	0.00	1,113.00
ELECTRIC REWIRE	09/17/05	5,200.00	N	MACRS	200% DB	07/00	M/Q	100.00	0.00	0.00	5,200.00	5,200.00	0.00	5,200.00
LDC PROJECTOR	09/20/05	2,200.00	Y	MACRS	200% DB	05/00	M/Q	100.00	0.00	0.00	2,200.00	2,200.00	0.00	2,200.00
IMPROVEMENTS	09/23/05	61,471.25	N	Other	ST LINE	39/00	M/M	100.00	0.00	0.00	61,471.25	12,990.00	1,576.19	14,566.19

# Bexar-Bulverde Volunteer Fire Department Lead Schedule by Tax Form and Property Description For the 12 Months Ended 12/31/14

05/27/15

12:08PM

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec 179 Deduction	Spec Depr Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
Form 990, Return of Org Exempt from Income Tax														
FORD F-250, 3490	04/21/05	36,525 68 N		MACRS	200% DB	05/00	M/Q	100 00	0 00	0 00	36,525 68	36,525 68	0 00	36,525 68
FORD EXPEDITION - 3480	12/07/05	24,197 17 N		MACRS	200% DB	10/00	M/Q	100 00	0 00	0 00	24,197 17	20,549 00	1,945 69	22,494 69
WASH SINK AND FIXTURES	01/17/06	666 00 Y		MACRS	200% DB	07/00	H/Y	100 00	0 00	0 00	666 00	666 00	0 00	666 00
DEFIBRILLATION 12 LED	01/26/06	5,500 00 Y		MACRS	200% DB	07/00	H/Y	100 00	0 00	0 00	5,500 00	5,500 00	0 00	5,500 00
EQUIPMENT VEHICLE LIGHTING	01/26/06	4,135 00 N		MACRS	200% DB	07/00	H/Y	100 00	0 00	0 00	4,135 00	4,135 00	0 00	4,135 00
ALTERATIONS & IMPROV TO TFO2	02/21/06	1,625 95 N		MACRS	200% DB	07/00	H/Y	100 00	0 00	0 00	1,625 95	1,625 95	0 00	1,625 95
VULCAN DECK GUN - 3424	04/06/06	5,330 00 N		MACRS	200% DB	07/00	H/Y	100 00	0 00	0 00	5,330 00	5,330 00	0 00	5,330 00
FIRE RESOIBDER APPARATUS	05/27/06	3,072 00 N		MACRS	200% DB	07/00	H/Y	100 00	0 00	0 00	3,072 00	3,072 00	0 00	3,072 00
BUNK BEDS	06/20/06	1,198 00 N		MACRS	200% DB	07/00	H/Y	100 00	0 00	0 00	1,198 00	1,198 00	0 00	1,198 00
FURNITURE	06/27/06	619 00 N		MACRS	200% DB	07/00	H/Y	100 00	0 00	0 00	619 00	619 00	0 00	619 00
MOBILE RADIOS	08/15/06	798 00 N		MACRS	200% DB	07/00	H/Y	100 00	0 00	0 00	798 00	798 00	0 00	798 00
CABINET WORK D & R ELECTRO	08/15/06	3,363 00 N		MACRS	200% DB	07/00	H/Y	100 00	0 00	0 00	3,363 00	3,363 00	0 00	3,363 00
NEW CONSTRUCTION, FINAL A	08/16/06	9,472 00 N		Other	ST LINE	39/00	M/M	100 00	0 00	0 00	9,472 00	1,780 00	242 87	2,022 87
POLY TANK EQUIPMENT	08/22/06	6,536 00 N		MACRS	200% DB	07/00	H/Y	100 00	0 00	0 00	6,536 00	6,536 00	0 00	6,536 00
ALERT PAGERS	08/22/06	4,470 00 N		MACRS	200% DB	07/00	H/Y	100 00	0 00	0 00	4,470 00	4,470 00	0 00	4,470 00
E-ONE TYPHOON PUMPER 342	09/18/06	359,203 22 N		MACRS	200% DB	05/00	H/Y	100 00	0 00	0 00	359,203 22	359,203 22	0 00	359,203 22
FIRE EQUIPMENT	09/18/06	113,236 09 N		MACRS	200% DB	07/00	H/Y	100 00	0 00	0 00	113,236 09	113,236 09	0 00	113,236 09
E-ONE CYCLONE LADDER, 343	09/18/06	665,208 37 N		MACRS	200% DB	05/00	H/Y	100 00	0 00	0 00	665,208 37	665,208 37	0 00	665,208 37
E-ONE TANKER/PUMPER 3462	09/18/06	315,000 00 N		MACRS	200% DB	05/00	H/Y	100 00	0 00	0 00	315,000 00	315,000 00	0 00	315,000 00
REFRIGERATOR	04/06/07	1,098 61 N		MACRS	200% DB	07/00	M/Q	100 00	0 00	0 00	1,098 61	1,062 06	36 55	1,098 61
HOSE TESTER AND ADAPTER	04/24/07	2,288 00 N		MACRS	200% DB	07/00	M/Q	100 00	0 00	0 00	2,288 00	2,211 90	76 10	2,288 00
HYDRAULIC GENERATOR	04/24/07	8,550 00 N		MACRS	200% DB	07/00	M/Q	100 00	0 00	0 00	8,550 00	8,265 63	284 37	8,550 00
CONNECTIONS & NOZZLES	04/30/07	9,998 00 N		MACRS	200% DB	07/00	M/Q	100 00	0 00	0 00	9,998 00	9,665 46	332 54	9,998 00
CABINETS	05/24/07	1,410 66 N		MACRS	200% DB	07/00	M/Q	100 00	0 00	0 00	1,410 66	1,363 73	46 93	1,410 66
LAND	06/12/07	9,664 92 N		Other	LAND	00/00	None	100 00	0 00	0 00	9,664 92	0 00	0 00	0 00
ADVANCE TRACKING GPS	06/14/07	3,030 00 N		MACRS	200% DB	07/00	M/Q	100 00	0 00	0 00	3,030 00	2,929 21	100 79	3,030 00
MOBILE RADIOS	07/08/07	2,407 00 N		MACRS	200% DB	07/00	M/Q	100 00	0 00	0 00	2,407 00	2,273 78	133 22	2,407 00
HYDRAULIC GENERATOR	08/23/07	1,315 71 N		MACRS	200% DB	07/00	M/Q	100 00	0 00	0 00	1,315 71	1,242 90	72 81	1,315 71
LIGHTING	08/30/07	4,172 03 N		MACRS	200% DB	07/00	M/Q	100 00	0 00	0 00	4,172.03	3,941 15	230 88	4,172 03
SCBAS/BOTTLES	10/01/07	50,064 00 N		MACRS	200% DB	07/00	M/Q	100 00	0 00	0 00	50,064 00	46,239 36	3,824 64	50,064 00
BUNKER COATS	10/18/07	36,300 00 N		MACRS	200% DB	07/00	M/Q	100 00	0 00	0 00	36,300 00	33,526 87	2,773 13	36,300 00
HYDRAULIC PUMP	01/08/08	537 31 N		MACRS	200% DB	07/00	H/Y	100 00	0 00	268 50	268 81	232 82	23 99	525 31

**Bexar-Bulverde Volunteer Fire Department  
Lead Schedule by Tax Form and Property Description  
For the 12 Months Ended 12/31/14**

05/27/15

12:08PM

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec 179 Deduction	Spec Depr Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
Form 990, Return of Org Exempt from Income Tax														
GMC GRASS TRUCK 3442	05/12/08	86,599.05	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	43,299.50	43,299.55	43,299.55	0.00	86,599.05
STATION #2	05/21/08	14,393.95	N	Other	LAND	00/00	None	100.00	0.00	0.00	14,393.95	0.00	0.00	0.00
CENTEX 16' UTIL TRAILER	08/15/08	1,355.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	677.50	677.50	677.50	0.00	1,355.00
8X8 BRUSH TRUCK #52	01/01/09	71,625.00	N	MACRS	200% DB	05/00	H/Y	100.00	0.00	35,812.50	35,812.50	23,091.50	2,062.80	60,966.80
DECKGUN	03/24/09	5,093.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	2,546.50	2,546.50	1,978.32	227.27	4,752.09
FLAGPOLES	03/31/09	2,350.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	1,175.00	1,175.00	912.83	104.87	2,192.70
CABINETS	03/31/09	12,703.90	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	6,351.50	6,352.40	4,935.05	566.95	11,853.50
COUNTERTOPS	03/31/09	4,075.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	2,037.50	2,037.50	1,582.89	181.84	3,802.23
BUILDING	03/31/09	2,749,366.89	N	Other	ST LINE	39/00	M/M	100.00	0.00	0.00	2,749,366.89	337,796.21	70,496.60	408,292.81
LIFEPAK 12S	04/07/09	13,500.00	Y	MACRS	200% DB	07/00	H/Y	100.00	0.00	6,750.00	6,750.00	5,243.94	301.21	12,295.15
LIFEPAK 12S	07/07/09	13,500.00	Y	MACRS	200% DB	07/00	H/Y	100.00	0.00	6,750.00	6,750.00	5,243.94	301.21	12,295.15
IKEA FURNITURE	04/25/09	1,004.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	502.00	502.00	389.99	44.80	936.79
PROJECTOR	05/04/09	1,789.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	894.50	894.50	694.92	79.83	1,669.25
CEILING TILE SPEAKERS	05/18/09	1,142.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	571.00	571.00	443.60	50.96	1,065.56
LOCKERS	05/19/09	10,600.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	5,300.00	5,300.00	4,117.46	473.02	9,890.48
RADIO TOWER #2	05/21/09	1,430.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	715.00	715.00	555.46	63.81	1,334.27
FAUX WOOD BLINDS	06/01/09	1,403.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	701.50	701.50	544.98	62.61	1,309.09
TANKER 63	07/02/09	393,590.11	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	196,795.00	196,795.11	152,885.92	17,563.67	367,244.59
ENGINE 25 PUMPER	07/02/09	482,511.06	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	241,255.50	241,255.56	187,426.30	21,531.70	450,213.50
STORAGE RACKS	07/13/09	1,499.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	749.50	749.50	582.27	66.89	1,398.66
MOTOROLA MOBILE RADIO	07/16/09	1,500.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	750.00	750.00	582.66	66.93	1,399.59
WINDOW BLINDS	08/03/09	1,783.00	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	891.50	891.50	692.59	79.57	1,663.66
ENGINE 24 PUMPER PUMP	10/01/09	13,504.74	N	MACRS	200% DB	07/00	H/Y	100.00	0.00	6,752.00	6,752.74	3,739.00	1,205.50	11,696.50
DELL SERVER	05/24/10	1,066.00	N	MACRS	200% DB	05/00	M/Q	100.00	0.00	533.00	533.00	367.00	83.32	983.32
VOIP	05/24/10	1,102.00	N	MACRS	200% DB	05/00	M/Q	100.00	0.00	551.00	551.00	379.00	86.13	1,016.13
MIV PROJECT E-24	09/14/10	9,393.89	N	MACRS	200% DB	07/00	M/Q	100.00	4,279.00	0.00	5,114.89	2,058.00	873.40	7,210.40
SUBURBAN SEATS	10/07/10	2,128.00	N	MACRS	200% DB	07/00	M/Q	100.00	0.00	1,047.00	1,081.00	333.00	213.71	1,593.71
PAINT/UPHOLSTERY WORK	10/11/10	9,587.38	N	MACRS	200% DB	07/00	M/Q	100.00	4,717.00	0.00	4,870.38	1,501.00	962.68	7,180.68
BUNKER COATS	11/04/10	5,050.00	N	MACRS	200% DB	07/00	M/Q	100.00	2,485.00	0.00	2,565.00	790.00	507.14	3,782.14
BUNKER GEAR	11/09/10	1,010.00	N	MACRS	200% DB	07/00	M/Q	100.00	497.00	0.00	513.00	158.00	101.43	756.43
WELDING	12/02/10	106,944.35	N	MACRS	200% DB	07/00	M/Q	100.00	52,615.00	0.00	54,329.35	16,747.00	10,737.81	80,099.81
REFLECTIVE DYNAMICS	01/01/11	500.00	N	MACRS	200% DB	07/00	M/Q	100.00	0.00	500.00	0.00	0.00	0.00	500.00



**Bexar-Bulverde Volunteer Fire Department  
Lead Schedule by Tax Form and Property Description  
For the 12 Months Ended 12/31/14**

05/27/15

12 08PM

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec 179 Deduction	Spec Depr Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
Form 990, Return of Org Exempt from Income Tax														
FIRE EQUIPMENT	02/23/11	6,216 00	N	MACRS	200% DB	07/00	M/Q	100 00	0 00	6,216 00	0 00	0 00	0 00	6,216 00
REFLECTIVE CYMANICS	03/15/11	1,200 00	N	MACRS	200% DB	07/00	M/Q	100 00	0 00	1,200 00	0 00	0 00	0 00	1,200 00
Maintenance truck 3411	03/15/11	3,500 00	N	MACRS	200% DB	07/00	M/Q	100 00	0 00	3,500 00	0 00	0 00	0 00	3,500 00
PROJECTOR	05/04/11	3,986 10	N	MACRS	200% DB	05/00	M/Q	100 00	0 00	3,986 10	0 00	0 00	0 00	3,986 10
MUNICIPAL EMERGENCY	06/02/11	6,060 00	N	MACRS	200% DB	07/00	M/Q	100 00	0 00	6,060 00	0 00	0 00	0 00	6,060 00
MUNICIPAL EMERGENCY	06/02/11	9,091 00	N	MACRS	200% DB	07/00	M/Q	100 00	0 00	9,091 00	0 00	0 00	0 00	9,091 00
REFLECTIVE DYNAMICS	06/13/11	758 00	N	MACRS	200% DB	07/00	M/Q	100 00	0 00	758 00	0 00	0 00	0 00	758 00
MUNICIPAL EMERGENCY	06/29/11	10,101 00	N	MACRS	200% DB	07/00	M/Q	100 00	0 00	10,101 00	0 00	0 00	0 00	10,101 00
VERMONT UNIMOG AD TO #3407/14/11	06/29/11	4,720 89	N	MACRS	200% DB	07/00	M/Q	100 00	0 00	4,720 89	0 00	0 00	0 00	4,720 89
FIREGUY IT	09/23/11	14,000 00	N	MACRS	200% DB	05/00	M/Q	100 00	0 00	14,000 00	0 00	0 00	0 00	14,000 00
B&H PHOTO-WIRELESS	10/06/11	2,181 00	N	MACRS	200% DB	07/00	M/Q	100 00	0 00	2,181 00	0 00	0 00	0 00	2,181 00
MAINTENANCE TRUCK	10/18/11	8,930 00	N	MACRS	200% DB	07/00	M/Q	100 00	0 00	8,930 00	0 00	0 00	0 00	8,930 00
SECURITY SYSTEM	10/18/11	2,714 00	N	MACRS	200% DB	05/00	M/Q	100 00	0 00	2,714 00	0 00	0 00	0 00	2,714 00
LANDSCAPING	11/15/11	8,867 55	N	MACRS	150% DB	15/00	M/Q	100 00	0 00	8,867 55	0 00	0 00	0 00	8,867 55
KAISER MIL TRUCK #3453	12/01/11	7,874 14	N	MACRS	200% DB	05/00	H/Y	100 00	0 00	7,874 14	0 00	0 00	0 00	7,874 14
PERM WALL - TRAINING ROOM	12/01/11	1,560 00	N	MACRS	150% DB	15/00	H/Y	100 00	0 00	1,560 00	0 00	0 00	0 00	1,560 00
2007 FORD SUPER DUTY #3443	12/29/11	16,386 29	N	MACRS	200% DB	05/00	M/Q	100 00	0 00	16,386 29	0 00	0 00	0 00	16,386 29
SKAG MOWER W/36" DECK	02/23/12	1,000 00	N	MACRS	200% DB	07/00	H/Y	100 00	0 00	500 00	500 00	193 88	87 46	781 34
FIRE EQUIPMENT	09/17/12	13,660 00	N	MACRS	200% DB	07/00	H/Y	100 00	0 00	6,830 00	6,830 00	2,648 36	1,194 75	10,673 11
FIRE EQUIPMENT	10/18/12	4,967 00	N	MACRS	200% DB	07/00	H/Y	100 00	0 00	2,483 50	2,483 50	962 99	434 43	3,880 92
ADDITIONS (BUILD) FOR KAISEI03/26/12	03/26/12	9,785 05	N	MACRS	200% DB	05/00	H/Y	100 00	0 00	4,892 50	4,892 55	2,544 13	939 37	8,376 00
ADDITIONS (BUILD) FOR 2007 F03/08/12	03/08/12	4,757 00	N	MACRS	200% DB	05/00	H/Y	100 00	0 00	2,378 50	2,378 50	1,236 82	456 67	4,071 99
FIRE SPRINKLER SYSTEM	01/19/12	11,995 00	N	MACRS	150% DB	15/00	H/Y	100 00	0 00	5,997 50	5,997 50	869 64	512 79	7,379 93
IRRIGATION SYSTEM	01/24/12	4,755 00	N	MACRS	150% DB	15/00	H/Y	100 00	0 00	2,377 50	2,377 50	344 74	203 28	2,925 52
RESCUE COMBAT CHALLENGE	02/11/13	1,071 00	N	MACRS	200% DB	07/00	H/Y	100 00	0 00	535 50	535 50	76 50	131 14	743 14
EMERGENCY EQUIPMENT	05/24/13	13,660 00	N	MACRS	200% DB	07/00	H/Y	100 00	0 00	6,830 00	6,830 00	975 71	1,672 65	9,478 36
FIRE EQUIPMENT	09/17/13	2,829 00	N	MACRS	200% DB	07/00	H/Y	100 00	0 00	1,414 50	1,414 50	202 07	346 41	1,962 98
PHYSIO CONTROL LIFEPAK 15	03/11/13	14,950 00	N	MACRS	200% DB	07/00	H/Y	100 00	0 00	7,475 00	7,475 00	1,067 86	1,830 61	10,373 47
6X12 ENCLOSED CARGO TRAIL	01/08/13	2,635 00	N	MACRS	200% DB	05/00	H/Y	100 00	0 00	1,317 50	1,317 50	263 50	421 60	2,002 60
CHEVROLET 3481	02/18/13	42,635 87	N	MACRS	200% DB	05/00	H/Y	100 00	0 00	21,318 00	21,317 87	4,263 57	6,821 72	32,403 29
CHEVROLET DEFENDER 3482	08/30/13	43,830 49	N	MACRS	200% DB	05/00	H/Y	100 00	0 00	21,915 00	21,915 49	4,383 10	7,012 96	33,311 06
Upgrade to lifehack, asset #152	03/14/14	6,005 75	N	Other	ST LINE	06/00	M/M	100 00	0 00	0 00	6,005 75	0 00	792 43	792 43

**Bexar-Bulverde Volunteer Fire Department  
Lead Schedule by Tax Form and Property Description  
For the 12 Months Ended 12/31/14**05/27/15  
12.08PM

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec 179 Deduction	Spec Depr Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
Form 990, Return of Org Exempt from Income Tax														
Lifepack monitor/defibrillator	02/28/14	33,195.40	N	Other	ST LINE	05/00	M/M	100.00	0.00	0.00	33,195.40	0.00	5,809.20	5,809.20
Lifepack monitor/defibrillator	02/28/14	33,195.40	N	Other	ST LINE	05/00	M/M	100.00	0.00	0.00	33,195.40	0.00	5,809.20	5,809.20
Lifepack monitor/defibrillator	02/28/14	33,195.41	N	Other	ST LINE	05/00	M/M	100.00	0.00	0.00	33,195.41	0.00	5,809.20	5,809.20
Lifepack monitor/defibrillator	02/28/14	33,195.41	N	Other	ST LINE	05/00	M/M	100.00	0.00	0.00	33,195.41	0.00	5,809.20	5,809.20
Fire Safety Smokehouse	10/15/14	14,592.94	N	Other	ST LINE	07/00	A/D	100.00	0.00	0.00	14,592.94	0.00	445.50	445.50
Reflective Dynamics - reflective	01/01/11	500.00	N	MACRS	200% DB	07/00	M/Q	100.00	0.00	500.00	0.00	0.00	0.00	500.00
Reflective Dynamics - reflective	01/01/11	500.00	N	MACRS	200% DB	07/00	M/Q	100.00	0.00	500.00	0.00	0.00	0.00	500.00
Reflective Dynamics - reflective	01/01/11	500.00	N	MACRS	200% DB	07/00	M/Q	100.00	0.00	500.00	0.00	0.00	0.00	500.00
Reflective Dynamics - reflective	01/01/11	500.00	N	MACRS	200% DB	07/00	M/Q	100.00	0.00	500.00	0.00	0.00	0.00	500.00
Accelerator 6 5 Honda Gasoline	09/15/14	5,766.84	N	Other	ST LINE	10/00	A/D	100.00	0.00	0.00	5,766.84	0.00	170.64	170.64
Accelerator 6 5 Honda Gasoline	09/15/14	5,766.84	N	Other	ST LINE	10/00	A/D	100.00	0.00	0.00	5,766.84	0.00	170.64	170.64
Forcible Entry Simulator	10/20/14	7,500.00	N	Other	ST LINE	10/00	A/D	100.00	0.00	0.00	7,500.00	0.00	150.00	150.00
SCBA units (6)	08/18/14	33,258.00	N	Other	ST LINE	07/00	A/D	100.00	0.00	0.00	33,258.00	0.00	1,770.29	1,770.29
SCBA units (2)	08/08/14	10,867.64	N	Other	ST LINE	07/00	A/D	100.00	0.00	0.00	10,867.64	0.00	621.01	621.01
Dumpster lane/pad	02/26/14	14,800.00	N	Other	ST LINE	15/00	A/D	100.00	0.00	0.00	14,800.00	0.00	835.29	835.29
Trailer pad and perimeter curb	07/01/14	13,650.00	N	Other	ST LINE	15/00	A/D	100.00	0.00	0.00	13,650.00	0.00	458.74	458.74
South parking lot	09/10/14	46,600.00	N	Other	ST LINE	15/00	A/D	100.00	0.00	0.00	46,600.00	0.00	961.79	961.79
Bunker gear	04/22/14	2,109.71	N	Other	ST LINE	07/00	A/D	100.00	0.00	0.00	2,109.71	0.00	209.73	209.73
Mobile Radio System	12/31/14	5,291.25	N	Other	ST LINE	05/00	A/D	100.00	0.00	0.00	5,291.25	0.00	2.90	2.90
Long Rack storage units (4)	10/30/14	4,980.00	N	Other	ST LINE	10/00	A/D	100.00	0.00	0.00	4,980.00	0.00	85.96	85.96
SOS Rack for wildland bags and	10/30/14	1,430.00	N	Other	ST LINE	10/00	A/D	100.00	0.00	0.00	1,430.00	0.00	24.68	24.68
Morning Pride Bunker coats - 18	08/07/14	22,352.76	N	Other	ST LINE	07/00	A/D	100.00	0.00	0.00	22,352.76	0.00	1,286.05	1,286.05
Morning Pride Bunker coats - 8 u	09/30/14	10,881.60	N	Other	ST LINE	07/00	A/D	100.00	0.00	0.00	10,881.60	0.00	396.08	396.08
Morning Pride Bunker Coat - 4 uni	10/14/14	5,440.80	N	Other	ST LINE	07/00	A/D	100.00	0.00	0.00	5,440.80	0.00	168.23	168.23
Morning Pride Bunker Coats - 5 u	11/11/14	6,571.35	N	Other	ST LINE	07/00	A/D	100.00	0.00	0.00	6,571.35	0.00	131.17	131.17
Blitzfire Oscillator Combo PK	08/25/14	3,863.00	N	Other	ST LINE	07/00	A/D	100.00	0.00	0.00	3,863.00	0.00	195.04	195.04
PPV Fans - GX200 2HP Honda	07/09/14	3,476.00	N	Other	ST LINE	10/00	A/D	100.00	0.00	0.00	3,476.00	0.00	167.61	167.61
75' Hose Reel hose w/NEXUS co	12/12/14	6,692.00	N	Other	ST LINE	10/00	A/D	100.00	0.00	0.00	6,692.00	0.00	36.67	36.67
Optiplex 9020 Mini Tower - 2 unit	04/22/14	2,168.60	N	Other	ST LINE	05/00	A/D	100.00	0.00	0.00	2,168.60	0.00	301.82	301.82
Panasonic Toughbook	11/05/14	1,100.00	N	Other	ST LINE	05/00	A/D	100.00	0.00	0.00	1,100.00	0.00	34.36	34.36
Build for 3490	12/30/14	4,651.25	N	Other	ST LINE	05/00	A/D	100.00	0.00	0.00	4,651.25	0.00	5.10	5.10
3490 Camper Shell for back of tr	11/11/14	2,649.00	N	Other	ST LINE	05/00	A/D	100.00	0.00	0.00	2,649.00	0.00	74.03	74.03

# Bexar-Bulverde Volunteer Fire Department Lead Schedule by Tax Form and Property Description For the 12 Months Ended 12/31/14

05/27/15  
12.08PM

Asset Description	Date Acquired	Cost	Sold?	Tax System	Method	Life	Con- vention	Bus %	Sec 179 Deduction	Spec Depr Allowance	Depreciable Basis	Prior Depreciation	Current Depreciation	Accumulated Depreciation
Form 990, Return of Org Exempt from Income Tax														
Minitor pagers - 20 units	05/30/14	8,100.00	N	Other	ST LINE	05/00	A/D	100.00	0.00	0.00	8,100.00	0.00	958.68	958.68
American Classis with Faceshield	04/10/14	5,025.20	N	Other	ST LINE	10/00	A/D	100.00	0.00	0.00	5,025.20	0.00	366.22	366.22
Morning Pride Advanced Ultra BB	09/07/14	15,622.02	N	Other	ST LINE	10/00	A/D	100.00	0.00	0.00	15,622.02	0.00	629.16	629.16
Morning Pride Advanced Ultra BB	09/30/14	7,569.60	N	Other	ST LINE	10/00	A/D	100.00	0.00	0.00	7,569.60	0.00	192.87	192.87
Pro-Warrington Premium leather/f	05/19/14	5,248.80	N	Other	ST LINE	10/00	A/D	100.00	0.00	0.00	5,248.80	0.00	326.43	326.43
Subtotal for Form 990, Return of Org Exempt from Income Tax		7,097,238.18							64,593.00	761,623.78	6,271,021.40	3,074,475.68	199,712.79	4,100,405.25
Client Subtotal Before Sales		7,097,238.18							64,593.00	761,623.78	6,271,021.40	3,074,475.68	199,712.79	4,100,405.25
Less Assets Sold		143,377.69							0.00	13,500.00	129,877.69	126,865.57	602.42	140,967.99
Total at end of year		6,953,860.49							64,593.00	748,123.78	6,141,143.71	2,947,610.11	199,110.37	3,959,437.26

# Application for Change in Accounting Method

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions) <b>51-0179143</b>	
<b>Bexar-Bulverde Volunteer Fire Department</b> Number, street, and room or suite no. If a PO box, see the instructions <b>23103 Bulverde Road</b> City or town, state, and ZIP code <b>San Antonio TX 78260</b>		Principal business activity code number (see instructions)	
		Tax year of change begins (MM/DD/YYYY) <b>01/01/2014</b>	
		Tax year of change ends (MM/DD/YYYY) <b>12/31/2014</b>	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions) <b>Brenda Morey</b>	
		Contact person's telephone number	

If the applicant is a member of a consolidated group, check this box ☐

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☐

**Check the box to indicate the type of applicant.**

- |   |   |
|---|---|
| <input type="checkbox"/> Individual<br><input type="checkbox"/> Corporation<br><input type="checkbox"/> Controlled foreign corporation (Sec 957)<br><input type="checkbox"/> 10/50 corporation (Sec 904(d)(2)(E))<br><input type="checkbox"/> Qualified personal service corporation (Sec 448(d)(2))<br><input checked="" type="checkbox"/> Exempt organization Enter Code section <b>501(c)(4)</b> | <input type="checkbox"/> Cooperative (Sec 1381)<br><input type="checkbox"/> Partnership<br><input type="checkbox"/> S corporation<br><input type="checkbox"/> Insurance co (Sec 816(a))<br><input type="checkbox"/> Insurance co. (Sec 831)<br><input type="checkbox"/> Other (specify) _____ |
|---|---|

**Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)**

- ☐ Depreciation or Amortization  
☐ Financial Products and/or Financial Activities of Financial Institutions  
☐ Other (specify) \_\_\_\_\_

**Caution.** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

**Part I Information For Automatic Change Request**

	Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. (a) Change No. <b>122</b> (b) Other <input type="checkbox"/> Description _____		
2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation.		X

**Note.** Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).

**Part II Information For All Requests**

	Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.		X
4 a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5.		X
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		

**Signature (see instructions)**

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

**Filer**

**Preparer (other than filer/applicant)**

Signature and date

Signature of individual preparing the application and date

Name and title (print or type)

Name of individual preparing the application (print or type)

Reed J. Smiley, CPA

Name of firm preparing the application



**Part II Information For All Requests (continued)**

- 12** If the applicant is either (i) **not** changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following:
- The item(s) being changed
  - The applicant's present method for the item(s) being changed
  - The applicant's proposed method for the item(s) being changed.
  - The applicant's present overall method of accounting (cash, accrual, or hybrid)
- 13** Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application
- 14** Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions  
If "No," attach an explanation.
- 15 a** Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?
- b** If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.
- 16** Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?
- 17** If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change

1st preceding year ended mo	12	yr	2013	2nd preceding year ended mo	12	yr	2012	3rd preceding year ended mo	12	yr	2011
\$			1,689,111	\$			1,449,519	\$			1,568,766

**Part III Information For Advance Consent Request**

- 18** Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request?  
If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures
- 19** Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists
- 20** Attach a copy of all documents related to the proposed change (see instructions)
- 21** Attach a statement of the applicant's reasons for the proposed change
- 22** If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed?  
If "No," attach an explanation
- 23 a** Enter the amount of **user fee** attached to this application (see instructions). ▶ \$ \_\_\_\_\_
- b** If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).

**Part IV Section 481(a) Adjustment**

- 24** Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment?  
If "Yes," do not complete lines 25, 26, and 27 below
- 25** Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ▶ \$ 1,444 Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant

**Part IV Section 481(a) Adjustment (continued)**

	Yes	No
26 If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?		X
27 Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties?		X
If "Yes," attach an explanation		

**Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)****Part I Change in Overall Method (see instructions)**

- 1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.
- |  | Amount   |
|--|----------|
| a Income accrued but not received (such as accounts receivable)  | \$ None  |
| b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method   | None     |
| c Expenses accrued but not paid (such as accounts payable)   | 1,444    |
| d Prepaid expenses previously deducted   | None     |
| e Supplies on hand previously deducted and/or not previously reported  | None     |
| f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II   | None     |
| g Other amounts (specify) Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment   | None     |
| h <b>Net section 481(a) adjustment</b> (Combine lines 1a–1g) Indicate whether the adjustment is an increase (+) or decrease (-) in income Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25 | \$ 1,444 |
- 2 Is the applicant also requesting the recurring item exception under section 461(h)(3)? ☐ Yes ☒ No
- 3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change Also attach a statement specifying the accounting method used when preparing the balance sheet If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e g , tax-exempt organization returns) for that period If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences

**Part II Change to the Cash Method For Advance Consent Request (see instructions)**

Applicants requesting a change to the cash method must attach the following information.

- 1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- 2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

**Schedule B—Change to the Deferral Method for Advance Payments (see instructions)**

- 1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 5 02 of Rev. Proc 2004-34, 2004-1 C B. 991, attach the following information .
- a A statement explaining how the advance payments meet the definition in section 4 01 of Rev. Proc. 2004-34
- b If the applicant is filing under the automatic change procedures of Rev Proc 2008-52, the information required by section 8 02(3)(a)-(c) of Rev Proc. 2004-34.
- c If the applicant is filing under the advance consent provisions of Rev. Proc 97-27, the information required by section 8.03(2)(a)-(f) of Rev Proc 2004-34
- 2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following
- a A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1)
- b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
- c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii)
- d A statement explaining whether the inventoriable goods exception of Regulations section 1 451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

**Schedule C—Changes Within the LIFO Inventory Method (see instructions)****Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items
  - a Valuing inventory (e.g., unit method or dollar-value method)
  - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.)
  - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.)
  - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970

**Part II Change in Pooling Inventories**

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
  - a A description of the types of products produced by the applicant. If possible, attach a brochure.
  - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
  - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared
  - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool
  - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool
  - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3)
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c)





**Part III Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

**Section A—Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method)

**Section B—Direct and Indirect Costs Required To Be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs)		

**Part III Method of Cost Allocation** (see instructions) (continued)**Section C—Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs )

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses		
2 Research and experimental expenses not included in Section B, line 26		
3 Bidding expenses not included in Section B, line 22		
4 General and administrative costs not included in Section B		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11 Other costs (Attach a list of these costs )		

**Schedule E—Change in Depreciation or Amortization** (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section.

Applicants **must** provide this information for each item or class of property for which a change is requested

**Note.** See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. **Do not** file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? ☐ Yes ☐ No  
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii)
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? ☐ Yes ☐ No  
If "Yes," enter the applicable section
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)? ☐ Yes ☐ No  
If "Yes," state the election made
- 4 a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity
- b If the property is residential rental property, did the applicant live in the property before renting it? ☐ Yes ☐ No
- c Is the property public utility property? ☐ Yes ☐ No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods
- a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
- b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant
- c The facts to support the asset class for the proposed method
- d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
- e The useful life, recovery period, or amortization period of the property.
- f The applicable convention of the property
- g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed

# Depreciation and Amortization

## (Including Information on Listed Property)

OMB No 1545-0172

**2014**

Attachment

Sequence No **179**Department of the Treasury  
Internal Revenue Service

(99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Name(s) shown on return Bexar-Bulverde Volunteer Fire Department	Business or activity to which this form relates 990	Identifying number 51-0179143
---	--	----------------------------------

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	416,810
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12	13	0

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	145,269
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property		90,349	5	HY	S/L	12,995
c 7-year property		121,193	7	HY	S/L	6,339
d 10-year property		63,828	10	HY	S/L	1,996
e 15-year property		75,050	15	HY	S/L	2,256
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System**

20 a Class life		66,390	5	HY	S/L	11,618
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	19,240
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	199,713
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2014)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/ investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25		
26 Property used more than 50% in a qualified business use									
		%							
		%							
See statement		%					19,240		
27 Property used 50% or less in a qualified business use									
		%				S/L –			
		%				S/L –			
		%				S/L –			
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	19,240	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	0	

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)	See Stmt					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions).					
43 Amortization of costs that began before your 2014 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44
					0

Bexar – Bulverde Volunteer Fire Department

51-0179143

12-31-14

Form 3115

TAXPAYER STATEMENTS

Form 3115, Part II, Line 12

1. Taxpayer is requesting an overall change in accounting method from the cash method of accounting to the accrual basis method of accounting.
2. Taxpayer is not changing to a special method of accounting for one or more items.

Form 3115, Part II, Line 13

Taxpayer is a non-profit organization (Sec. 501[c][4]) which operates two volunteer fire stations in San Antonio, Texas. The organization provides firefighting and emergency medical services to approximately 47 square miles of northern Bexar County, Texas. Taxpayer is primarily funded through an annually renewable services contract with the Bexar County Emergency Services District #3, which utilizes ad valorem taxes to support Department operations.

Form 3115, Schedule A, Part I, Line 3

Taxpayer's accompanying 12-31-13 Statement of Financial Position and Statement of Activities are presented on the cash basis of accounting.

# Bexar-Bulverde Volunteer Fire Department

## Statement of Financial Position

As of December 31, 2013

Form 3115, Schedule A, Part I, Line 3

### ASSETS

#### Current Assets

SS-Checking Acct #7307	5,728.74
SS-Money Market Acct#2-7682	15,323.45
WF-Operating Acct #2565	104,710.70
WF-Expense Acct #5308	4,216.38
WF-Payroll Acct #5290	16,294.30
WF-Savings Acct#6280	1,448.58
Security Service FCU MM	201,050.02
Security Service FCU Savings	5.00
Paypal	479.91
WF Interest Withheld	8.85

Total Current Assets	<u>349,265.93</u>
----------------------	-------------------

#### Fixed Assets

Building - Station No. 2	2,774,984.44
Fire Fighting Equipment	635,111.09
Fire Station Equipment	29,268.10
Medical Equipment	14,950.00
Fire Fighting Vehicles	3,016,805.00
Furniture & Fixtures No. 1	36,559.90
Furniture & Fixtures No. 2	12,120.96
Improvements	136,567.25
Land	24,058.87
Accumulated Depreciation	<u>(3,900,793.50)</u>

Total Fixed Assets	<u>2,779,632.11</u>
--------------------	---------------------

TOTAL ASSETS	<u><u>3,128,898.04</u></u>
--------------	----------------------------

# Bexar-Bulverde Volunteer Fire Department

## Statement of Financial Position

As of December 31, 2013

Form 3115, Schedule A, Part I, Line 3

### LIABILITIES & NET ASSETS

#### Current Liabilities

Office Depot Credit Card 648.70

Client Advances 596.08

Payroll Liabilities 198.57

Total Current Liabilities 1,443.35

#### Long Term Liabilities

Note Payable-Govt Capital 4339 815,797.67

Note Payable-Govt Capital 4866 150,913.69

Note Payable-Govt Capital 4753 1,802,567.53

Note Payable-Govt Capital 5246 604,125.31

Note Payable-Govt Capital 6127 34,573.20

Note Payable-Govt Capital 6345 41,615.03

Total Long Term Liabilities 3,449,592.43

Total Liabilities 3,451,035.78

#### Net Assets (Deficit)

Unrestricted (322,137.74)

TOTAL LIABILITIES & NET ASSETS 3,128,898.04



# Bexar-Bulverde Volunteer Fire Department

## Statement of Activities

For The Year Ended December 31, 2013

Form 3115, Schedule A, Part I, Line 3  
Unrestricted Net Assets

### Revenue and Other Support

ESD Income	1,664,850.94
Rental Income	1,820.00
Donations Received	4,690.00
Grants Received	20,500.00
ERB Income	1,168.00
Interest Income	966.61
Golf Tournament Income	(6,817.61)
Training Income	2,250.00
Gain on Sale of Equipment	(317.56)

Total Revenue and Other Support	<u>1,689,110.38</u>
---------------------------------	---------------------

### Expenses

Banking	1,316.48
Communications	6,630.63
Depreciation	242,521.33
Dues and Subscriptions	7,884.16
Equipment (General)	8,323.38
Equipment (Firefighting)	65,387.52
Fuel	49,533.68
Health & Wellness	13,934.66
Information Technology	12,954.86
Insurance	197,509.94
Interest Expense	196,683.08
Maintenance	115,520.21
Salaries & Wages	397,084.87
Payroll Expenses	34,828.29
Professional Services	14,400.00
Public Relations	6,160.15
Renovation	405.87
Supplies	26,059.74
Training	22,448.50
Travel	3,299.52
Sales Tax	30.34
Utilities	38,052.91

Total Expenses	<u>1,460,970.12</u>
----------------	---------------------

Change in Net Assets	228,140.26
----------------------	------------

Net Assets (Deficit) at Beginning of Year	<u>(550,278.00)</u>
---	---------------------

Net Assets (Deficit) at End of Year	<u><u>(322,137.74)</u></u>
-------------------------------------	----------------------------

See Accountants' Compilation Report

Bexar-Bulverde Volunteer Fire Department  
Section 481(a) Adjustment  
12/31/14

Form 3115, Part IV, Line 25, 481(a) Adjustment  
Form 3115, Schedule A, Line 1c, Accrued Expenses

12-31-13 Accrued liabilities booked in 2013, paid in 2014

Credit Card Payable	\$	649
Client Advances		596
Payroll Tax Payable		199

481(a) Adjustment	\$	<u>1,444</u>
-------------------	----	--------------