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Amended
SHORT-YEAR RETURN

Form 990

Return of Organization Exempt from Income Tax

OMB No. 1545-0047

2001

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2000 calendar year, or tax year period beginning January 1, 2000, and ending June 30, 2001

B Check if applicable:
 Change of address
 Change of name
 Initial return
 Final return
 Amended return

C Name of organization
Powhatan County Fire Department
 Number & street (or P.O. box if mail is not delivered to street addr) Room/suite
3872 Old Buckingham Road, A
 City, Town or Country State ZIP code
Powhatan, Va 23139

D Employer Identification Number
54-1944093

E Telephone number
(804)598-5646

F Check if application pending

G Organization type (check only one) 501(c) 3 (insert no) 527 or 4947(a)(1)
 • Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

J Accounting method: Cash Accrual Other (specify) _____

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: H and I are not applicable to section 527 orgs
 H (a) Is this a group return for affiliates? Yes No
 H (b) If "yes," enter number of affiliates _____
 H (c) Are all affiliates included? Yes No (If "no," attach a list. See instructions)
 H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No
 I Enter 4-digit group exemption no. (GEN) _____
 L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

| | | | | |
|-----|--|----------------|----------|------------|
| 1 | Contributions, gifts, grants, and similar amounts received: | | | |
| a | Direct public support | 1a | 20190. | |
| b | Indirect public support | 1b | 915. | |
| c | Government contributions (grants) | 1c | 151,416. | |
| d | Total (add lines 1a through 1c) (cash \$ <u>151,416.</u> non-cash <u>STATUTE UNIT</u>) | 1d | | 172,521. |
| 2 | Program service revenue including government fees and contracts (from Part VII, line 93) | 2 | | |
| 3 | Membership dues and assessments | 3 | | |
| 4 | Interest on savings and temporary cash investments | 4 | | 1084. |
| 5 | Dividends and interest from securities | 5 | | |
| 6a | Gross rents | 6a | | |
| 6b | Less: rental expenses | 6b | | |
| 6c | Net rental income or (loss) (subtract line 6b from line 6a) | 6c | | |
| 7 | Other investment income (describe _____) | 7 | | |
| 8a | Gross amount from sales of assets other than inventory | (A) Securities | | (B) Other |
| 8b | Less: cost or other basis and sales expenses | 8a | | |
| 8c | Gain or (loss) (attach schedule) | 8b | | |
| 8d | Net gain or (loss) (combine line 8c, columns (A) and (B)) | 8c | | |
| 9 | Special events and activities (attach schedule) | | | |
| a | Gross revenue (not including ... \$ _____ of contributions reported on line 1a) | 9a | | |
| b | Less: direct expenses other than fundraising expenses | 9b | | |
| 9c | Net income or (loss) from special events (subtract line 9b from line 9a) | 9c | | |
| 10a | Gross sales of inventory, less returns and allowances | 10a | | |
| 10b | Less: cost of goods sold | 10b | | |
| 10c | Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | 10c | | |
| 11 | Other revenue (from Part VII, line 103) | 11 | | |
| 12 | Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | 12 | | 173,605. |
| 13 | Program services (from line 44, column (B)) | 13 | | 206,774. |
| 14 | Management and general (from line 44, column (C)) | 14 | | 7,839. |
| 15 | Fundraising (from line 44, column (D)) | 15 | | - 0 - |
| 16 | Payments to affiliates (attach schedule) | 16 | | - 0 - |
| 17 | Total expenses (add lines 16 and 44, column (A)) | 17 | | 214,613. |
| 18 | Excess or (deficit) for the year (subtract line 17 from line 12) | 18 | | < 41,008.7 |
| 19 | Net assets or fund balances at beginning of year (from line 73, column (A)) | 19 | | 80,744. |
| 20 | Other changes in net assets or fund balances (attach explanation) | 20 | | |
| 21 | Net assets or fund balances at end of year (combine lines 18, 19, and 20) | 21 | | 39,736. |

BAA For Paperwork Reduction Act Notice, see separate instructions.

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Form 990 (2000)

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Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I | | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|--|---|-----------|----------------------|----------------------------|-----------------|
| 22 | Grants and allocations (attach schedule) (cash \$ <u>46,562.</u> non-cash \$ <u>0</u>) | 46,562. | 46,562. | | |
| 23 | Specific assistance to individuals (attach sch) | | | | |
| 24 | Benefits paid to or for members (attach sch) | | | | |
| 25 | Compensation of officers, directors, etc | | | | |
| 26 | Other salaries and wages | | | | |
| 27 | Pension plan contributions | | | | |
| 28 | Other employee benefits | | | | |
| 29 | Payroll taxes | | | | |
| 30 | Professional fundraising fees | | | | |
| 31 | Accounting fees | 660. | | 660. | |
| 32 | Legal fees | 1300. | | 1300. | |
| 33 | Supplies | 1293. | | 1293. | |
| 34 | Telephone | 247. | | 247. | |
| 35 | Postage and shipping | 317. | | 317. | |
| 36 | Occupancy | 15240. | 15240. | | |
| 37 | Equipment rental and maintenance | 22241. | 20690. | 1551. | |
| 38 | Printing and publications | | | | |
| 39 | Travel | | | | |
| 40 | Conferences, conventions, and meetings | | | | |
| 41 | Interest | | | | |
| 42 | Depreciation, depletion, etc (attach schedule) | | | | |
| 43 | Other expenses (itemize): | | | | |
| a | Miscellaneous | 1162. | 970. | 192. | |
| b | Dues & Subscriptions | 429. | | 429. | |
| c | Insurance | 22,288. | 22,288. | | |
| d | Capital Outlay & Supplies | 99,775. | 99,775. | | |
| e | See Schedule #1 | 3,099. | 1249. | 1850. | |
| 44 | Total functional expenses (add lines 22-43) Organizations completing columns (B)-(D), carry these totals to lines 13-15 | 214,613. | 206,774. | 7839. | 0 |

Reporting of Joint Costs - Did you report in column (B) (program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No

If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to program services \$ _____; (iii) the amount allocated to management and general \$ _____; and (iv) the amount allocated to fundraising \$ _____

Part III Statement of Program Service Accomplishments

| What is the organization's primary exempt purpose? All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) & (4) organizations & section 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.) | Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others) |
|---|---|
| a The Pawhatan County Fire Department oversees 5 fire stations and EMS services during this period the fire department responded to approx. 635 calls for a population of 23,000. (Grants and allocations \$ 46,562.) | 203,678. |
| b Dry hydrant installation - being a rural county, dry hydrants are needed to help fight fires (Grants and allocations \$ _____) | 1847. |
| c Classes and demonstrations at local schools to teach fire prevention and fire safety (Grants and allocations \$ _____) | 1249. |
| d Fire extinguisher classes are taught by volunteers at no cost to county residents and business owners. (Grants and allocations \$ _____) | 0. |
| e Other program services (Grants and allocations \$ _____) | |
| f Total of Program Service Expenses (should equal line 44, column (B), program services) | 206,774. |

Part IV Balance Sheets (See instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

| | | (A) Beginning of year | | (B) End of year |
|--|--|--------------------------|--------|--------------------|
| ASSETS | 45 Cash - non-interest-bearing | 6996. | 45 | 18032. |
| | 46 Savings and temporary cash investments | 73748. | 46 | 21704. |
| | 47a Accounts receivable | 47a | | |
| | b Less: allowance for doubtful accounts | 47b | 47c | |
| | 48a Pledges receivable | 48a | | |
| | b Less: allowance for doubtful accounts | 48b | 48c | |
| | 49 Grants receivable | | 49 | |
| | 50 Receivables from officers, directors, trustees, and key employees (attach schedule) | | 50 | |
| | 51a Other notes & loans receivable (attach schedule) | 51a | | |
| | b Less: allowance for doubtful accounts | 51b | 51c | |
| | 52 Inventories for sale or use | | 52 | |
| | 53 Prepaid expenses and deferred charges | | 53 | |
| | 54 Investments - securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV | | 54 | |
| | 55a Investments - land, buildings, & equipment: basis | 55a | | |
| | b Less: accumulated depreciation (attach schedule) | 55b | 55c | |
| | 56 Investments - other (attach schedule) | | 56 | |
| | 57a Land, buildings, and equipment: basis | 57a | | |
| | b Less: accumulated depreciation (attach schedule) | 57b | 57c | |
| | 58 Other assets (describe) | | 58 | |
| 59 Total assets (add lines 45 through 58) (must equal line 74) | 80744. | 59 | 39736. | |
| LIABILITIES | 60 Accounts payable and accrued expenses | | 60 | |
| | 61 Grants payable | | 61 | |
| | 62 Deferred revenue | | 62 | |
| | 63 Loans from officers, directors, trustees, and key employees (attach schedule) | | 63 | |
| | 64a Tax-exempt bond liabilities (attach schedule) | | 64a | |
| | b Mortgages and other notes payable (attach schedule) | | 64b | |
| | 65 Other liabilities (describe) | | 65 | |
| 66 Total liabilities (add lines 60 through 65) | 0. | 66 | 0. | |
| NET ASSETS OR FUND BALANCES | Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74. | | | |
| | 67 Unrestricted | | 67 | |
| | 68 Temporarily restricted | | 68 | |
| | 69 Permanently restricted | | 69 | |
| | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74. | | | |
| | 70 Capital stock, trust principal, or current funds | | 70 | |
| | 71 Paid-in or capital surplus, or land, building, and equipment fund | | 71 | |
| | 72 Retained earnings, endowment, accumulated income, or other funds | 80744. | 72 | 39736. |
| | 73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21) | 80744. | 73 | 39736. |
| | 74 Total liabilities and net assets/fund balances (add lines 66 and 73) | 80744. | 74 | 39736. |

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

BAA

Part VI Other Information (See specific instructions.)

N/A Yes No

76 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity. 76

77 Were any changes made in the organizing or governing documents but not reported to the IRS? 77
If 'Yes,' attach a conformed copy of the changes.

78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? 78a
b If 'Yes,' has it filed a tax return on Form 990-T for this year? 78b

79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement 79

80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization? 80a
b If 'Yes,' enter the name of the organization It receives and reports funding from Powhatan County, Virginia and check whether it is exempt or nonexempt.

81a Enter the amount of political expenditures, direct or indirect, as described in the instructions 81a
b Did the organization file Form 1120-POL for this year? 81b

82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? 82a
b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) 82b

83a Did the organization comply with the public inspection requirements for returns and exemption applications? 83a
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? 83b

84a Did the organization solicit any contributions or gifts that were not tax deductible? 84a
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 84b

85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? 85a
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? 85b
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.

| | | | | |
|---|-----|--|--|--|
| c Dues, assessments, and similar amounts from members | 85c | | | |
| d Section 162(e) lobbying and political expenditures | 85d | | | |
| e Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices | 85e | | | |
| f Taxable amount of lobbying and political expenditures (line 85d less 85e) | 85f | | | |
| g Does the organization elect to pay the Section 6033(e) tax on the amount in 85f? | 85g | | | |
| h If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? | 85h | | | |

86 501(c)(7) organizations Enter: a Initiation fees and capital contributions included on line 12 86a
b Gross receipts, included on line 12, for public use of club facilities 86b

87 501(c)(12) organizations Enter: a Gross income from members or shareholders 87a
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b

88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations Sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX 88

89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: Section 4911 ; Section 4912 ; Section 4955
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any Section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction 89b
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958 90
d Enter: Amount of tax on line 89c, above, reimbursed by the organization 90

90a List the states with which a copy of this return is filed Virginia
b Number of employees employed in the pay period that includes March 12, 2000 (see instructions) 90b

91 The books are in care of Powhatan County Fire Department Telephone number (804) 598-5646
Located at 3872-A Old Buckingham Road, Powhatan, VA ZIP code 23139

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here
and enter the amount of tax-exempt interest received or accrued during the tax year 92

Part VIII Analysis of Income-Producing Activities (See instructions.)

| | Unrelated business income | | Excluded by section 512, 513, or 514 | | (E) Related or exempt function income |
|--|---------------------------|---------------|--------------------------------------|---------------|---|
| | (A) Business code | (B) Amount | (C) Exclusion code | (D) Amount | |
| Enter gross amounts unless otherwise indicated | | | | | |
| 93 Program service revenue: | | | | | |
| a _____ | | | | | |
| b _____ | | | | | |
| c _____ | | | | | |
| d _____ | | | | | |
| e _____ | | | | | |
| f Medicare/Medicaid payments | | | | | |
| g Fees & contracts from government agencies | | | | | |
| 94 Membership dues and assessments | | | | | |
| 95 Interest on savings & temporary cash invmnts | | | 14 | 1084. | |
| 96 Dividends & interest from securities | | | | | |
| 97 Net rental income or (loss) from real estate: | | | | | |
| a debt-financed property | | | | | |
| b not debt-financed property | | | | | |
| 98 Net rental income or (loss) from pers prop | | | | | |
| 99 Other investment income | | | | | |
| 100 Gain or (loss) from sales of assets other than inventory | | | | | |
| 101 Net income or (loss) from special events | | | | | |
| 102 Gross profit or (loss) from sales of inventory | | | | | |
| 103 Other revenue: a _____ | | | | | |
| b _____ | | | | | |
| c _____ | | | | | |
| d _____ | | | | | |
| e _____ | | | | | |
| 104 Subtotal (add columns (B), (D), and (E)) | | | | 1084. | |
| 105 Total (add line 104, columns (B), (D), and (E)) | | | | | 1084. |

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions.)

| Line No. | Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes). |
|----------|---|
| 95 | Interest from fund raising, checking & money market accounts |

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions.)

| (A) Name, address, and EIN of corporation, partnership, or disregarded entity | (B) Percentage of ownership interest | (C) Nature of activities | (D) Total income | (E) End-of year assets |
|--|---|-----------------------------|---------------------|---------------------------|
| | % | N/A | | |
| | % | | | |
| | % | | | |
| | % | | | |

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions.)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If 'Yes' to b, file Form 8870 and Form 4720 (see instructions)

Please Sign Here

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. (See instructions.)

Signature of Officer: Penny A. Reams Date: 11/6/01 Type or Print Name and Title: Penny Reams, Secy

Paid Preparer's Use Only

Preparer's Signature: [Signature] Date: 11/6/01 Check if self-employed: Preparer's SSN or PTIN: 229-21-7974

Firm's name (or yours if self-employed) and address, and ZIP code: Bams Accounting & Tax Services
1210 Sycamore Square Drive
Midlothian, VA 23113

EIN: 154-1672393 Phone no: (804) 794-1999

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1)
Nonexempt Charitable Trust Supplementary Information - (See separate instructions.)

▶ Must be completed by the above organizations and attached to their Form 990 or 990-EZ.

| | |
|--|---|
| Name of the Organization Powhatan County Fire Department | Employer Identification Number 54-1944093 |
|--|---|

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions. List each one. If there are none, enter 'None.')

| (a) Name and address of each employee paid more than \$50,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|---|--|------------------|---|--|
| | | | | |
| | | | | |
| | | | | |
| | N/A | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total number of other employees paid over \$50,000 | | | | |

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

| (a) Name and address of each independent contractor paid more than \$50,000 | (b) Type of service | (c) Compensation |
|---|---------------------|------------------|
| | | |
| | | |
| | | |
| | N/A | |
| | | |
| | | |
| | | |
| | | |
| Total number of others receiving over \$50,000 for professional services | | |

Part III Statements About Activities

| | Yes | No |
|---|-----|----|
| 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities . . . ▶ \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes,' must complete Part VI-B and attach a statement giving a detailed description of the lobbying activities. | | X |
| 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary: | | |
| a Sale, exchange, or leasing of property? | | X |
| b Lending of money or other extension of credit? | | X |
| c Furnishing of goods, services, or facilities? | | X |
| d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? | | X |
| e Transfer of any part of its income or assets? If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions. | | X |
| 3 Does the organization make grants for scholarships, fellowships, student loans, etc? | | X |
| 4a Do you have a section 403(b) annuity plan for your employees? | | X |
| b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.) | | |

Part IV Reason for Non-Private Foundation Status (See instructions.)

The organization is not a private foundation because it is (please check only One applicable box):

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 5.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc. functions - subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions.)

| (a) Name(s) of supported organization(s) | (b) Line number from above |
|--|----------------------------|
| N/A | |

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

| Calendar year (or fiscal year beginning in) | (a) 1999 2000 | (b) 1998 1999 | (c) 1997 1998 | (d) 1996 1997 | (e) Total |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------|
| 15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) | 536,207. | 834,253. | | | 870,460. |
| 16 Membership fees received | | | | | |
| 17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc. purpose | | | | | |
| 18 Gross income from interest, dividends, amounts received from payments on securities loans (Section 512(a)(5)), rents, royalties, and unrelated business taxable income (less Section 511 taxes) from businesses acquired by the organization after June 30, 1975 | 2043. | 1445. | | | 3488. |
| 19 Net income from unrelated business activities not included in line 18 | | | | | |
| 20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | | | | | |
| 21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge | | | | | |
| 22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets | | | | | |
| 23 Total of lines 15 through 22 | 538,250. | 335,698. | | | 873,948. |
| 24 Line 23 minus line 17 | 538,250. | 335,698. | | | 873,948. |
| 25 Enter 1% of line 23 | 5383. | 3357. | | | |

| | | | |
|---|---|-----|----------|
| 26 Organizations described on lines 10 or 11: | a Enter 2% of amount in column (e), line 24 | 26a | 17479. |
| b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts | | 26b | |
| c Total support for Section 509(a)(1) test: Enter line 24, column (e) | | 26c | 873,948. |
| d Add: Amounts from column (e) for lines: | 18 3488. - 19 | 26d | 3488. |
| | 22 - 26b | 26e | 870,460. |
| e Public support (line 26c minus line 26d total) | | 26f | 99.6% |
| f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) | | | |

| | | | | |
|---|---|-----|---|--|
| 27 Organizations described on line 12: | | | | |
| a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each 'disqualified person.' Enter the sum of such amounts for each year: | (1999) _____ (1998) _____ (1997) _____ (1996) _____ | | | |
| b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: | (1999) _____ (1998) _____ (1997) _____ (1996) _____ | | | |
| c Add: Amounts from column (e) for lines: | 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ | 27c | | |
| d Add: Line 27a total and line 27b total | | 27d | | |
| e Public support (line 27c total minus line 27d total) | | 27e | | |
| f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) | 27f | 27f | | |
| g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) | | 27g | % | |
| h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) | | 27h | % | |

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)

Part V Private School Questionnaire (See instructions.)
(To be completed Only by schools that checked the box on line 6 in Part IV)

Table with 3 columns: Question, Yes, No. Rows include questions 29-35 regarding racial nondiscrimination policies, financial aid, and organizational requirements. Includes handwritten 'N/A' for question 33b.

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions.)
(To be completed Only by an eligible organization that filed Form 5768)

Check here a if the organization belongs to an affiliated group.
Check here b if you checked 'a' above and 'limited control' provisions apply.

| Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred.) | | (a) Affiliated group totals | (b) To be completed for all electing organizations |
|--|--|-----------------------------------|---|
| 36 | Total lobbying expenditures to influence public opinion (grassroots lobbying) | 36 | |
| 37 | Total lobbying expenditures to influence a legislative body (direct lobbying) | 37 | |
| 38 | Total lobbying expenditures (add lines 36 and 37) | 38 | N/A |
| 39 | Other exempt purpose expenditures | 39 | |
| 40 | Total exempt purpose expenditures (add lines 38 and 39) | 40 | |
| 41 | Lobbying nontaxable amount. Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is - | | |
| | Not over \$500,000 20% of the amount on line 40 | | |
| | Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 | | |
| | Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 | 41 | |
| | Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 | | |
| | Over \$17,000,000 \$1,000,000 | | |
| 42 | Grassroots nontaxable amount (enter 25% of line 41) | 42 | |
| 43 | Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 | 43 | |
| 44 | Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 | 44 | |
| Caution: If there is an amount on either line 43 or line 44, you must file Form 4720 | | | |

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the instructions for lines 45 through 50.)

| Calendar year (or fiscal year beginning in) ▶ | Lobbying Expenditures During 4-Year Averaging Period | | | | |
|---|---|-------------|-------------|-------------|--------------|
| | (a) 2000 | (b) 1999 | (c) 1998 | (d) 1997 | (e) Total |
| 45 | Lobbying nontaxable amount | | | | |
| 46 | Lobbying ceiling amount (150% of line 45(e)) | | | | |
| 47 | Total lobbying expenditures | N/A | | | |
| 48 | Grassroots non-taxable amount | | | | |
| 49 | Grassroots ceiling amount (150% of line 48(e)) | | | | |
| 50 | Grassroots lobbying expenditures | | | | |

Part VI-B Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See instructions.)

| During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: | Yes | No | Amount |
|---|-----|----|--------|
| a Volunteers | | | |
| b Paid staff or management (include compensation in expenses reported on lines c through h.) | | | |
| c Media advertisements | | | |
| d Mailings to members, legislators, or the public | | | |
| e Publications, or published or broadcast statements | | | N/A |
| f Grants to other organizations for lobbying purposes | | | |
| g Direct contact with legislators, their staffs, government officials, or a legislative body | | | |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means | | | |
| i Total lobbying expenditures (add lines c through h) | | | |

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of:

- (i) Cash
(ii) Other assets

b Other transactions:

- (i) Sales or exchanges of assets with a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities, equipment, or other assets
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is 'Yes,' complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

Table with columns Yes, No and rows 51 a (i), a (ii), b (i), b (ii), b (iii), b (iv), b (v), b (vi), c

Main table with columns (a) Line no., (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Contains handwritten 'N/A'.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If 'Yes,' complete the following schedule:

Schedule table with columns (a) Name of organization, (b) Type of organization, (c) Description of relationship. Contains handwritten 'N/A'.

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150
 For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date / /

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

| | | |
|--|---|---|
| Taxpayer name(s) and address Powhatan County Fire Department 3910 Old Buckingham Road Suite B Powhatan, Virginia 23139-575747 | Social security number(s) : : : : Daytime telephone number (804) 598-5646 | Employer identification number 54 : 1944093 Plan number (if applicable) n/a |
|--|---|---|

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

| | |
|---|--|
| Name and address J. Steven Erie, Esquire 7816 Little Ridge Court Chesterfield, Virginia 23832 | CAF No. 4005 28919R Telephone No. 804 330-7779 Fax No. 804 330-9885 Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |
| Name and address | CAF No. Telephone No. Fax No. Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |
| Name and address | CAF No. Telephone No. Fax No. Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

| Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3) | Tax Form Number (1040, 941, 720, etc.) | Year(s) or Period(s) (see the instructions for line 3) |
|--|---|---|
| Return of Organization Exempt from Tax | 990 | December 31, 2001 |
| | | |
| | | |

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (wo) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

.....

.....

.....

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶

- 7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a If you also want the second representative listed to receive a copy of notices and communications, check this box
- b If you do not want any notices or communications sent to your representative(s), check this box
- 8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.
- YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign. If joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Penny A. Reams Signature 4/5/2010 Date Secretary Title (if applicable)

 Penny A. Reams Print Name PIN Number Powhatan County Fire Department Print name of taxpayer from line 1 if other than individual

 Signature Date Title (if applicable)

 Print Name PIN Number

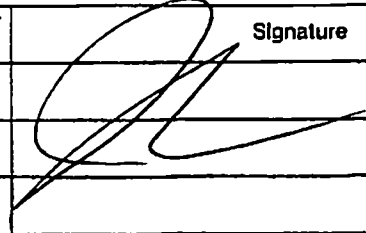
Part III Declaration of Representative

Caution: Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(vii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 1 of the instructions.
 - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
 - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

| Designation—Insert above letter (a-r) | Jurisdiction (state) or identification | Signature | Date |
|---------------------------------------|--|--|--------|
| a | VA 22439 Virginia |  | 040510 |
| | | | |