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Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009**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 black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form

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

A For the 2009 calendar year, or tax year beginning January 1, 2009, and ending December 31, 20 09

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization San Diego Regional Fire & Emergency Services Foundation Number and street (or P.O. box, if mail is not delivered to street address) Room/suite P.O. Box 40368 City or town, state or country, and ZIP + 4 San Diego, CA 92164-0368	D Employer identification number 33-0386687 E Telephone number 619814-1346 F Group Exemption Number ►
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting Method ☒ Cash ☐ Accrual
Other (specify) ►

I Website: ► n/a**J Tax-exempt status** (check only one) — ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts. If \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$ **358,461**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	357,114
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	1,347
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b Less: direct expenses other than fundraising expenses	6b		
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe ► _____)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	358,461	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	539,837
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	96
	16 Other expenses (describe ► California filing fees)	16	170
17 Total expenses. Add lines 10 through 16	17	540,103	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(181,642)
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	277,569
	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 through 20	21	95,927

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	277,569	22 95,927
23 Land and buildings		23
24 Other assets (describe ► _____)		24
25 Total assets	277,569	25 95,927
26 Total liabilities (describe ► Approved Grant Pending)	250,000	26 68,000
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	27,569	27 27,927

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Cat No 106421

Form **990-EZ** (2009)

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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

What is the organization's primary exempt purpose? Support volunteer fire departments in San Diego County Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	
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Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)

28	Provide grants to volunteer fire departments in San Diego County to purchase fire and medical equipment		
	(Grants \$) If this amount includes foreign grants, check here	28a	539,837
29			
	(Grants \$) If this amount includes foreign grants, check here	29a	
30			
	(Grants \$) If this amount includes foreign grants, check here	30a	
31	Other program services (attach schedule)		
	(Grants \$) If this amount includes foreign grants, check here	31a	
32	Total program service expenses (add lines 28a through 31a)	32	539,837

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

[illegible]

Part V Other Information (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	✓
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
b Did the organization file Form 1120-POL for this year?	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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	40b	✓
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	✓
41 List the states with which a copy of this return is filed. ▶ California		
42a The organization's books are in care of ▶ Frank Ault Telephone no ▶ 619-814-1346		
Located at ▶ 2508 Historic Decatur Rd. #200, San Diego, CA ZIP + 4 ▶ 92106		
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)?	42b	✓
If "Yes," enter the name of the foreign country: ▶		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	✓
If "Yes," enter the name of the foreign country: ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	✓
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	✓

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

	Yes	No
46 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	46	✓
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	✓
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	✓
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	✓
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(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
None				

f Total number of other employees paid over \$100,000 **0**

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
none		

d Total number of other independent contractors each receiving over \$100,000 **0**

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

Sign Here

Signature of officer: *Frank H. Ault* Date: *1/5/10*

Type or print name and title: **Frank H. Ault, Board Chairman**

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed: ☐ Preparer's identifying number (See instructions): _____

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ EIN: _____ Phone no: _____

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

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Open to Public Inspection

33 : 0386687

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33⅓ % support test—2009. If the organization did not check the box on line 13, and line 14 is 33⅓ % or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
b 33⅓ % support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓ % or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐		

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	166,989	169,450	306,209	1,237,106	357,114	2,236,868
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	166,989	169,450	306,209	1,237,106	357,114	2,236,868
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	8,369	3,150	3,750	14,850	2,500	32,619
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b	8,369	3,150	3,750	14,850	2,500	32,619
8 Public support. (Subtract line 7c from line 6)						2,204,249

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	166,989	169,450	306,209	1,237,106	357,114	2,236,868
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	900	2,333	1,907	7,126	1,347	13,613
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	900	2,333	1,907	7,126	1,347	13,613
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	167,889	171,783	308,116	1,244,232	358,461	2,250,481
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	98 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	98 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	1 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	1 %

- 19a 33⅓% support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒
- b 33⅓% support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

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FORM 990, SCHEDULE I**PART I, LINE 10, Grants Paid**

Alpine Fire Protection District 1364 Tavern Rd. Alpine, CA 91901	\$11,886
Borrego Springs Fire Protection District P.O. Box 898 Borrego Springs, CA 92004	3,500
Boulevard Volunteer Fire Department P.O. Box 1273 Boulevard, CA 91905	22,500
Butte Falls Fire Department 431 Broad Street Butte Falls, OR 97522	10,000
Campo Fire & Rescue Department P.O. Box 55 Campo, CA 91905	3,500
Deerhorn Valley Volunteer Fire P.O. Box 875 Jamul, CA 91935	3,500
Dehesa Volunteer Fire 5425 Dehesa Road El Cajon, CA 92019	3,500
Deluz Heights Volunteer Fire Department 40020 Cathy Drive Fallbrook, CA 92028	17,700
Descanso Fire Department P.O. Box 336 Desanso, CA 91916	3,500
Dulzura Volunteer Fire 1135 Community Building Rd. Dulzura, CA 91917	3,500

Schedule 1

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Elfin Forest Volunteer Fire Department 20223 Elfin Forest Road Escondido, CA 92029	7,067
Harbison Canyon Volunteer Fire Department 551 Harbison Canyon Rd. El Cajon, CA 92019	3,500
Intermountain Fire & Rescue Dept P.O. Box 1362 Ramona, CA 92065	3,500
Jacumba Volunteer Fire Department 1255 Jacumba Street Jacumba, CA 91934	3,500
Julian/Cuyamaca Fire Protection District P.O. Box 33 Julian, CA 92036	313,200
Lake Moreno Volunteer Fire Department 29870 Oak Drive Campo, CA 91906	3,500
Lee Valley Volunteer Fire Department 15781 ½ Lyons Valley Rd. Jamul, CA 91935	3,500
Montezuma Valley Volunteer Fire Department 37370 Montezuma Valley Rd Ranchita, CA 92066	16,874
Mt. Laguna Volunteer Fire Department P.O. Box 51 Mt. Laguna, CA 91948	15,460
Ocotillo Wells Volunteer Fire Department 5841 Highway 78 Borrego Springs, CA 92004	3,500
Palomar Mountain Volunteer Fire Department P.O. Box 235 Palomar Mountain, CA 92060	3,500

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Pine Valley Fire Protection District P.O. Box 130 Pine Valley, CA 91962	16,748
Potrero Volunteer Fire Department 24550 Hwy 94 Potrero, CA 91963	3,500
San Diego Foundation 2508 Historic Decatur Road San Diego, CA 92106	5,000
San Diego Rural Fire Protection District 14145 Highway 94 Jamul, CA 91935	17,000
San Pasqual Volunteer Fire Department 208 E. 5 th Avenue Escondido, CA 92025	18,184
Shelter Valley Volunteer Fire Dept 7260 Great Southern Overland Route Julian, CA 92036	3,500
Sunshine Summit Volunteer Fire Dept 35227 Hwy 79 Warner Springs, CA 92086	12,218
Tecate Volunteer Fire Department 444 Tecate Road Tecate, CA 91980	3,500
TOTAL	\$ 539,837