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Form 990-EZ

Department of the Treasury  
Internal Revenue ServiceShort Form  
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2009

Open to Public  
Inspection

► 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 \_\_\_\_\_, and ending \_\_\_\_\_

B Check if applicable  
 Address change  
 Name change  
 Initial return  
 Termination  
 Amended return  
 Application pending

Please use IRS label or print or type See Specific Instructions.	C Name of organization  DECORAH VOLUNTEER FIRE DEPARTMENT	D Employer identification number  42-1502005
	Number and street (or P O box, if mail is not delivered to street address) 400 W CLAIRBORNE DR	E Telephone number 563-382-3472
	City or town, state or country, and ZIP + 4 DECORAH IA 52101	F Group Exemption Number ►

● 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

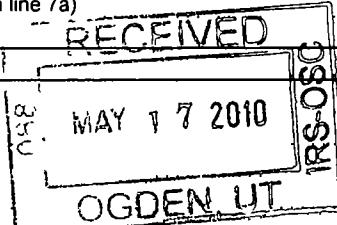
H Check ►  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

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 ► \$ 45,732

## 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 32,847
	2 Program service revenue including government fees and contracts	2 10,730
	3 Membership dues and assessments	3
	4 Investment income	4 1,094
	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 ► <input type="checkbox"/>	6a
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6b
b Less direct expenses other than fundraising expenses	6c	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a	
7a Gross sales of inventory, less returns and allowances	7b	
b Less cost of goods sold	7c	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	
8 Other revenue (describe ► SEE STATEMENT 1 )	9 1,061	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9 45,732	
Expenses	10 Grants and similar amounts paid (attach schedule)	10
	11 Benefits paid to or for members	11 2,500
	12 Salaries, other compensation, and employee benefits	12
	13 Professional fees and other payments to independent contractors	13 385
	14 Occupancy, rent, utilities, and maintenance	14 323
	15 Printing, publications, postage, and shipping	15 192
	16 Other expenses (describe ► SEE STATEMENT 2 )	16 50,630
	17 Total expenses. Add lines 10 through 16	17 54,030
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -8,298
	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 52,360
	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 44,062



## 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		52,360	22 44,062
23 Land and buildings			23
24 Other assets (describe ► _____)			24
25 Total assets		52,360	25 44,062
26 Total liabilities (describe ► _____)		0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)		52,360	27 44,062

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

DAA

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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?

SEE STATEMENT 3

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, or other relevant information for each program title.

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

28 PURCHASING OF EQUIPMENT AND SUPPLIES FOR BENEFIT OF THE  
DECORAH FIRE DEPARTMENT.

**(Grants \$** **) If this amount includes foreign grants, check here**

▶ 28a 36,919

**29 SUPPORTING ACTIVITIES OF THE DECORAH FIRE DEPARTMENT.**

(Grants \$ \_\_\_\_\_) If this amount includes foreign grants, check here

► 29a 16, 206

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 53,125

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

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

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity 33  Yes  No

34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes 34  Yes  No

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 35a  Yes  No

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? 35b  Yes  No

b If "Yes," has it filed a tax return on Form 990-T for this year? 36  Yes  No

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  Yes  No

37a Enter amount of political expenditures, direct or indirect, as described in the instr ► 37a  Yes  No

b Did the organization file Form 1120-POL for this year? 37b  Yes  No

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  Yes  No

b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b  Yes  No

39 Section 501(c)(7) organizations Enter 39a  Yes  No

a Initiation fees and capital contributions included on line 9 39b  Yes  No

b Gross receipts, included on line 9, for public use of club facilities 40a  Yes  No

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► \_\_\_\_\_, section 4912 ► \_\_\_\_\_, section 4955 ► \_\_\_\_\_ 40b  Yes  No

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 40c  Yes  No

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 40d  Yes  No

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40e  Yes  No

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 40f  Yes  No

41 List the states with which a copy of this return is filed ► NONE 41  Yes  No

42a The organization's books are in care of ► JEFF ODE Telephone no ► 563-382-3472  
400 W. CLAIRBORNE DR 42b  Yes  No  
Located at ► DECORAH, IA ZIP + 4 ► 52101

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)? 42c  Yes  No  
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 ? 42d  Yes  No  
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  Yes  No

44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44  Yes  No

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  Yes  No

**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	X
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	X
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
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 ► \_\_\_\_\_

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 ► \_\_\_\_\_

<b>Sign Here</b>	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	
	Signature of officer	Date 5-13-10
Type or print name and title		

<b>Paid Preparer's Use Only</b>	Preparer's signature ► <i>Johnna C. Hacker</i>	Date 05/11/10	Check if self-employed ► <input type="checkbox"/>	Preparer's Identifying Number (See instr) P00070332
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► HACKER, NELSON & CO., P.C. P.O. BOX 507 DECORAH, IA 52101		EIN ► 42-1040336	
			Phone no ► 563-382-3637	

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

Form 990-EZ (2009)

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

# Public Charity Status and Public Support

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

OMB No 1545-0047

2009

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

DECORAH VOLUNTEER FIRE DEPARTMENT

**Employer identification number**  
42-1502005

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.  
2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E )  
3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.  
4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state  
5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )  
6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.  
7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )  
8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II )  
9  An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )  
10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.  
11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)** See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h  
a  Type I      b  Type II      c  Type III—Functionally integrated      d  Type III—Other  
e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**  
f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box  
g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii)  
(ii) A person who is the spouse, parent, child, sibling, or ancestor of a person described in (i)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

**h** Provide the following information about the supported organization(s)

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

**Schedule A (Form 990 or 990-EZ) 2009**

**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 <b>Total.</b> 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 <b>Public support.</b> 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 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)						12
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

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 <b>33 1/3 % support test—2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
b <b>33 1/3 % support test—2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization	► <input type="checkbox"/>	
17a <b>10%-facts-and-circumstances test—2009.</b> 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	► <input type="checkbox"/>	
b <b>10%-facts-and-circumstances test—2008.</b> 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	► <input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	► <input type="checkbox"/>	

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
 (Complete only if you checked the box on line 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")	21,827	14,376	20,338	25,041	32,847	114,429
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	6,478	4,665	3,881	6,027	12,885	33,936
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 <b>Total.</b> Add lines 1 through 5	28,305	19,041	24,219	31,068	45,732	148,365
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 <b>Public support</b> (Subtract line 7c from line 6 )						148,365

**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	28,305	19,041	24,219	31,068	45,732	148,365
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	823	963	1,366	1,348	1,094	5,594
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	823	963	1,366	1,348	1,094	5,594
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on					0	
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )	3,005	557	1,377	4,546	1,061	10,546
13 <b>Total support.</b> (Add lines 9, 10c, 11, and 12 )	32,133	20,561	26,962	36,962	47,887	164,505

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	90.19%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	90.91%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	3%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	3%
19a <b>33 1/3 % support tests—2009.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b <b>33 1/3 % support tests—2008.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
20 <b>Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

**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.

## PART III, LINE 12 - OTHER INCOME DETAIL

MISCELLANEOUS \$ 10,546

**Federal Statements****Statement 1 - Form 990-EZ, Part I, Line 8 - Other Revenue**

Description	Amount
MISCELLANEOUS	\$ 1,061
<b>TOTAL</b>	<b>\$ 1,061</b>

**Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
EXPENSES	\$
CONFERENCES/MEETINGS	12,829
SUPPLIES	2,601
MISCELLANEOUS	20
DUES & SUBSCRIPTIONS	280
UNIFORMS	1,248
MISC EQUIPMENT	388
BANK CHARGES	62
M RUGGED TOUGHBOOK	3,873
MULE	15,207
BFC-320 EQUIPMENT	5,032
CET PUMP	6,340
TRAILER	2,750
<b>TOTAL</b>	<b>\$ 50,630</b>

**Statement 3 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose****Description**

PROVIDE SUPPORT TO THE DECORAH FIRE DEPARTMENT BY RAISING FUNDS FOR EQUIPMENT, SUPPLIES AND EQUIPMENT MAINTENANCE.