



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



Rejected Electronic Return

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

, 2009, and ending

, 20

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

Please
use IRS
label or
print or
type. See
Specific
Instructions.

C Name of organization

NICHOLSON FIRE DISTRICT 13 VFD

Number and street (or P O box, if mail is not delivered to street address)

Room/suite

PO BOX 15

City or town, state or country, and ZIP + 4

NICHOLSON, MS 39463

D Employer identification number

46-0491100

E Telephone number

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: ▶

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 ▶ \$ 56,090

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

R e v e n u e	1	Contributions, gifts, grants, and similar amounts received	1	5,290
	2	Program service revenue including government fees and contracts	2	50,055
	3	Membership dues and assessments	3	
	4	Investment income	4	745
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	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	Gross revenue (not including \$ of contributions reported on line 1)	6a	
	6b	Less direct expenses other than fundraising expenses	6b	
E x p e n s e s	6c	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	
	7b	Less cost of goods sold	7b	
	7c	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	56,090
	10	Grants and similar amounts paid (attach schedule)	10	
	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	
A s s e t s	14	Occupancy, rent, utilities, and maintenance	14	3,436
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶ STM130)	16	58,515
	17	Total expenses. Add lines 10 through 16	17	61,951
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(5,861)
	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	533,195
	20	Other changes in net assets or fund balances (attach explanation) ▶ STM104	20	48,514
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	575,848

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	36,135	22 30,274
23 Land and buildings	60,000	23 108,514
24 Other assets (describe ▶ STM131)	437,060	24 437,060
25 Total assets	533,195	25 575,848
26 Total liabilities (describe ▶)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	533,195	27 575,848

SCANNED OCT 25 2010

17

Expenses

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

28 PROVIDE FIRE PROTECTION AND EMERGENCY SERVICES TO
APPROXIMATELY 820 HOMES BUSINESSES AND FACILITIES

(Grants \$) If this amount includes foreign grants, check here ☐ 28a 0

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	0
----	--	----	---

(a) Name and address

(b) Title and average hours per week devoted to position(c) Compensation
(If not paid,
enter -0-.)

(d) Contributions to employee benefit plans & deferred compensation	
---	--

(e) Expense account and other allowances

BOBBY ROBBINS	CHIEF	STMA01		
PO BOX 15 NICHOLSON MS. 39463	6	0	0	0

STEVE WHATLEY	SECRETARY TREAS	STMA02			
1082-A RIVER ROAD PICAYUNE MS. 39466	4	0	0	0	0

SEAN BOURGEOIS	PRESIDENT	STMA03			
PO BOX 176 NICHOLSON MS. 39463	2	0	0	0	0

RANDY BURGE	VICE PRESIDENT	STMA04		
63-A DAVIS DAWSEY ROAD PICAYUNE, 39466	2	0	0	0

JOEY TASTET	DIRECTOR	STMA05			
2904 VICTORIA DR PICAYUNE MS. 39466	2	0	0	0	0

CARLTON BOSWELL	DIRECTOR	STMA06			
411 GROVER BARRETT RD PICAYUNE MS. 39466	2	0	0	0	0

WADE ALFORD	DIRECTOR	STMA07			
128 HICKORY RIDGE PICAYUNE MS. 39466	2	0	0	0	0

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		X
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		X
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?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
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		X
37 a	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	X
38 a	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	X
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	
40 a	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	X
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	X
41	List the states with which a copy of this return is filed ▶		
42 a	The organization's books are in care of ▶ <u>STEVE WHATLEY</u> Telephone no ▶ <u>601-569-2240</u> Located at ▶ <u>1082-A RIVER ROAD PICAYUNE, MS</u> ZIP + 4 ▶ <u>39466</u>		
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	X
	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	X
	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	X
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	X

**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 a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49 a 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 "

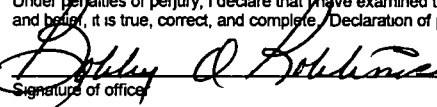
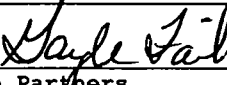
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

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 . . . ▶

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.			
	 Signature of officer		Date 10-14-2010	
Paid Preparer's Use Only	BOBBY ROBBINS, FIRE CHIEF			
	Type or print name and title			
	Preparer's signature	 Gayle Fail	Date	10-13-2010
	Firm's name (or yours if self-employed), address, and ZIP + 4	Office Partners 627 Caesar Road Piscayune, MS 39466	Check if self-employed	<input checked="" type="checkbox"/> X
		EIN	Preparer's Identifying No. (See inst.)	
		Phone no	601-799-5902	

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

Department of the Treasury
Internal Revenue Service

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

**Open to Public
Inspection**

46-0491100

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

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

[illegible]

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")	13,673	27,932	14,843	18,007	21,368	95,823
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	23,608	23,529	31,657	27,972	33,977	140,743
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	37,281	51,461	46,500	45,979	55,345	236,566
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						236,566

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	37,281	51,461	46,500	45,979	55,345	236,566
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	25	18	165	186	745	1,139
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						237,705
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 ▶ <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	99.52	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15		%
16a 33 1/3% support test - 2009. 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 checked="" type="checkbox"/>			
b 33 1/3% support test - 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
17a 10%-facts-and-circumstances test - 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 ▶ <input type="checkbox"/>			
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 ▶ <input type="checkbox"/>			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>			

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

(Complete only if you checked the box on line 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")						
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 sec 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included 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)						
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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a **33 1/3% support tests - 2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private Foundation:** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Federal Supporting Statements**2009**

Name(s) as shown on return

FEIN

**FORM 990EZ, PART I, LINE 16
OTHER EXPENSES SCHEDULE 2**

<u>DESCRIPTION</u>	<u>AMOUNT</u>
EQUIPMENT FUEL	1,218
TRUCK MAINTENANCE	1,282
FIREFIGHTER FUEL REIMBURSEMENTS	870
RADIO MAINTENANCE	1,227
SCBA CERTIFICATION	683
FUNDRAISING EXPENSES	535
SUPPLIES	2,218
DONATIONS MADE TO INDIVIDUALS	1,968
EXPENDITURES FOR NEW BUILDING	48,514
TOTAL	58,515

**FORM 990EZ, PART II, LINE 24
OTHER ASSETS SCHEDULE 3**

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
2000 FREIGHTLINER FL80	129,260	129,260
EQUIPMENT FOR 2000 FREIGHTLINE	71,000	71,000
2003 GMC C8500	192,000	192,000
1981 FORD F700	44,800	44,800
TOTAL	437,060	437,060

BOBBY ROBBINS

EXPLANATION
VOLUNTEER

Federal Supporting Statements

2009

Name(s) as shown on return

FEIN

STEVE WHATLEY

EXPLANATION
VOLUNTEER

SEAN BOURGEOIS

EXPLANATION
VOLUNTEER

RANDY BURGE

EXPLANATION
VOLUNTEER

Federal Supporting Statements**2009**

Name(s) as shown on return

FEIN

JOEY TASTET

EXPLANATION
VOLUNTEER

CARLTON BOSWELL

EXPLANATION
VOLUNTEER

WADE ALFORD

EXPLANATION
VOLUNTEER

Federal Supporting Statements**2009**

Name(s) as shown on return

FEIN

**FORM 990EZ, PART I, LINE 20
OTHER CHANGES IN NET ASSETS SCHEDULE**

<u>DESCRIPTION</u>	<u>AMOUNT</u>
CONSTRUCTION OF FIRE STATION 2	<u>48,514</u>
TOTAL	<u><u>48,514</u></u>

Name(s) as shown on return

FEIN

NICHOLSON FIRE DISTRICT 13 VFD

46-0491100

CONTRIBUTIONS GRANTS

Description	Amount
DONATIONS	\$ 75
FUNDRAISING	1,630
WATER BOARD	3,568
COAST ELECTRIC REBATE	17
Total:	\$ 5,290

PROGRAM SERVICE REVENUE

Description	Amount
INSURANCE REBATE	\$ 16,078
TAX LEVY	33,977
Total:	\$ 50,055

INVESTMENT INCOME

Description	Amount
INTEREST INCOME	\$ 745
Total:	\$ 745

OCCUPANCY EXPENSES

Description	Amount
GAS	\$ 148
ELECTRIC	1,515
TELEPHONE	1,773
Total:	\$ 3,436

CASH SAVINGS INVESTMENTS

Description	Amount
ESCROW ACCOUNT	\$ 26,388
CHECKING ACCOUNT	9,747
Total:	\$ 36,135

990

Overflow Statement

2009
Page 2

Name(s) as shown on return

FEIN

NICHOLSON FIRE DISTRICT 13 VFD

46-0491100

LAND AND BUILDINGS-BEGINNING OF YEAR

Description	Amount
1978 FIRE STATION 1	\$ 60,000
Total:	<u>\$ 60,000</u>

CASH SAVINGS INVESTMENT END OF YEAR

Description	Amount
ESCROW ACCOUNT	\$ 511
CHECKING ACCOUNT	29,763
Total:	<u>\$ 30,274</u>

LAND AND BUILDINGS-END OF YEAR

Description	Amount
1978 FIRE STATION 1	\$ 60,000
2009 FIRE STATION 2	48,514
Total:	<u>\$ 108,514</u>