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Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047 2010

Open to Public Inspection

<u>A</u>	For the	2010 calendar year, or tax year beginning $07/01/10$, and ending $06/30/1$	1		
	Check if ap			D Employ	er identification number
\equiv	Address ch Name char	David Suppose As		81-	0457369
=		Number and street (or P O box if mail is not delivered to street address)	Room/suite		one number
二	Initial retur	3720 Foothill Rd	L	406	-7 <u>55-1338</u>
\sqcup	Terminated	City or town, state or country, and ZIP + 4			
	Amended :	return Kalispell MT 59901		G Gross recei	ots\$64,838
	Application		H(a) Is this a c	group return for af	filiates? Yes X No
		Janet Szabo			5. 5.
		3720 Foothill Road	1	affiliates includ	ed? Yes No t (see instructions)
_		Kalispell MT 59901	┦ "`	io, allacii a iis	t (see insudcuons)
<u></u>	Website	mpt status	- 1//-> 0		
				exemption nun	M State of legal domicile MT
	art i	Summary	Year of formation		VI State of legal domicile 111
	******	Briefly describe the organization's mission or most significant activities			
•	' -	Assist Creston Volunteer Fire Department			
۳					
Activities & Governance					
Š	2 (Check this box \blacktriangleright \square if the organization discontinued its operations or disposed of more than 25	5% of its net ass	ets	
√ଷ ପ		Number of voting members of the governing body (Part VI, line 1a)		3	30
es	4 N	Number of independent voting members of the governing body (Part VI, line 1b)		4	0
ĭ₹	5 T	otal number of individuals employed in calendar year 2010 (Part V, line 2a)		5	0
Act	6 T	Total number of volunteers (estimate if necessary)		6	
		Total unrelated business revenue from Part VIII, column (C), line 12		_7a	
	b N	Net unrelated business taxable income from Form 990-T, line 34	Delas Va	7b	<u> </u>
	8 (Contributions and grants (Part VIII, line 1h)	Prior Ye	2,274	Current Year 43,081
Revenue	1	Program service revenue (Part VIII, line 2g)			10/001
Ş	1	nvestment income (Part VIII, column (A), lines 3, 4, and 7d)		83	76
ď	1	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3	9,765	21,681
	1	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)		2,122	64,838
		Grants and similar amounts paid (Part IX, column (A), lines 1–3)		4,744	28,591
	14 E	Benefits paid to or for members (Part IX, column (A), line 4)			
S	15 5	Salaries, other compensation, employee benefits (Part IX, column-(A),-lines-5–10)			
:penses	1	Professional fundraising fees (Part IX, column (A), line 11e) RECEIVED			
	1	Total fundraising expenses (Part IX, column (D), line 25) ▶			
û		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f\(\sigma\) FEB 2 1 2012		9,021	8,668
	1	total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	4	3,765	37,259
<u> </u>	19 F	Revenue less expenses Subtract line 18 from line 12 OGDEN, UT	Beginning of Cu	8,357	27,579 End of Year
ets	20 1	Fotal assets (Part X, line 16)		1,983	99,548
Net Assets or	21 7	Fotal liabilities (Part X, line 26)		2,977	-2,991
2	_ 22 N	Net assets or fund balances Subtract line 21 from line 20	7	4,960	102,539
	art II	Signature Block			
		nalties of perjury, I declare that I have examined this return, including accompanying schedules and statements		of my knowled	ge and belief, it is
tr	ue, corre	ct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has	any knowledge	···	
		While to Stull			
Sig	-	Signature of officer William H TidWELL President	_	Date _	2-14-12
He	re				7-19-10
		Type or print name and title	T ₅₋₄ .		T. C. D.T.IV
Pai	d	Print/Type preparer's name Preparer's signature	Date	Check	If PTIN
	parer	Mark F Bratz CPA Firm's name	01/24		ployed P00599819 81-0539709
	e Only	428 1st Ave W		Firm's EIN >	01-0339109
	•	Firm's address		Phone no	406-756-2721
Ma	v the IR	S discuss this return with the preparer shown above? (see instructions)		1 110110 110	Yes No
Foi	Papen	work Reduction Act Notice, see the separate instructions.			Form 990 (2010)
DAA		-			. 7

		ghters Association	81-0457369	Page 2
		Service Accomplishments	ation in this Dort III	
	the the organization's mission	ontains a response to any que	stion in this Part III	
		eer Fire Department		
				•
2 Did the organ	nızatıon undertake any sıgnı	ficant program services during the year	r which were not listed on the	
•	90 or 990-EZ?			Yes X No
	cribe these new services on	Schedule O or make significant changes in how it co	and rate and reserve	
3 Did the organ	mization cease conducting, c	ir make significant changes in now it co	onducts, any program	Yes X No
	cribe these changes on Sch	edule O.		
			e largest program services by expenses	
		d section 4947(a)(1) trusts are required if any, for each program service report	d to report the amount of grants and alloc	ations to
others, the to	otal expenses, and revenue,	if any, for each program service report	ea	
4a (Code) (Expenses \$	35,561 including grants of	of \$ 28,591) (Reven	ue \$)
Assist (Creston Volunt	eer Fire Department	:	
				
4b (Code) (Expenses \$	including grants o	of \$) (Reven	ue \$
		•		
4a (Cada)) (Expenses \$	including grants of	of \$) (Reven	•
4c (Code) (Expenses \$	including grants of	or \$) (Reven	ue 5
		•		
•	., .	·		··
	•			
•	•	•	•	
•				
4d Other progra	am services. (Describe in Sc	thedule O \		
(Expenses		including grants of \$) (Revenue \$)
	am service expenses 🕨	35,561		
				- 000

		_	Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"	i -	103	
	complete Schedule A	1	x	
2	Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2	X	
3	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	3_		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)		1	
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,			
	Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have			
	the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes,"			v
7	complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	7		x
8	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		
0	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	i	X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part	-		
•	X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes,"			
	complete Schedule D, Part IV	9		x
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-	Ť		
	endowments? If "Yes," complete Schedule D, Part V	10		x
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"	'		
	complete Schedule D, Part VI	11a		X
þ	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more		1	
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more	ĺ		
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets			
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
_	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			x
40-	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	420]	x
.	Schedule D, Parts XI, XII, and XIII Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if	12a		-
D	the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b	1	x
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a		14a		X
b				
	business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	14b	ļ	X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any			
	organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance			
	to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16		Х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on		Ì	
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	<u> </u>	X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on	1	Ì	
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	 	X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?	}	1	
	If "Yes," complete Schedule G, Part III	19	ļ	X
20a		20a	 	X
b	If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some]]	
	Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	L	

Form 990 (2010) Creston Firefighters Association 81-0457369
Part IV Checklist of Required Schedules (continued)

22	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25. Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	21 22 23 24a 24b 24c 24d	ж	x x
222	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25. Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	22 23 24a 24b 24c	X	x
23	on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25. Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	23 24a 24b 24c		x
23 (Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25. Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	23 24a 24b 24c		x
24a [st	organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25. Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	24a 24b 24c		
24a [3	Employees? If "Yes," complete Schedule J Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25. Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	24a 24b 24c		
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b [c [t d] [25a \$ \$ \$] [c] [\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25. Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	24b		X
t b [c] t d [l] 25a \$ \$ \$ 1 26 \$ \$ 1 27 \$ 1 28 \$	through 24d and complete Schedule K. If "No," go to line 25 Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	24b		_ X
b [c	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	24b		
c [t d] [25a s s s s s s s s s s s s s s s s s s s	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	24c		
t d [] 25a \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	to defease any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	_		
d [25a	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	_	_	
25a S b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		1	
b	with a disqualified person during the year? If "Yes," complete Schedule L, Part I	L		
b		25a		X
26 \\ 27 \ 1 \\ 28 \\ b \\ c \\ c \\ \	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
26 \ C 27 1 28 1 28 1 28 1 2 2 2 2 2 2 2 2 2	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?	İ	1	
27 i s s s s s s s s s s s s s s s s s s	If "Yes," complete Schedule L, Part I	25b		X
27 i s s s s s s s s s s s s s s s s s s	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or			
28 1 28 1 a 2 b 4	disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
28 1 a 4 b 4	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,			
28) a , b ,	substantial contributor, or a grant selection committee member, or to a person related to such an individual?			
a a b	If "Yes," complete Schedule L, Part III	27		X
a de la composition della comp	Was the organization a party to a business transaction with one of the following parties (see Schedule L,	Ì		
b ,	Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
c .	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
c .	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete	1		
	Schedule L, Part IV	28b	ļ	<u> </u>
	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof)			v
	was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	v	<u> </u>
	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X	
	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	20		X
	conservation contributions? If "Yes," complete Schedule M Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,	30		
	Part I	31		X
	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"	131	 	
	complete Schedule N, Part II	32		X
	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	\ <u>-</u>	<u> </u>	
	sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		x
	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III,			
	IV, and V, line 1	34		x
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		X
а	Did the organization receive any payment from or engage in any transaction with a			
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R,		}	ĺ
	Part V, line 2	o		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable	1	1	
	related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	1	1	
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,			
	Part VI	37	 	X
	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and			<u></u>
	19? Note. All Form 990 filers are required to complete Schedule O	38		X

Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response to any question in this Part V Yes No Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) Did the organization have unrelated business gross income of \$1,000 or more during the year? X 3a If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 3b 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? X 4a if "Yes," enter the name of the foreign country See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? X 6a If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b Organizations that may receive deductible contributions under section 170(c). Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? X 7a b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? X 7с If "Yes," indicate the number of Forms 8282 filed during the year 7d Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? $\overline{\mathbf{x}}$ 7g If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? h 7h Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8 9 Sponsoring organizations maintaining donor advised funds. Did the organization make any taxable distributions under section 4966? 9a Did the organization make a distribution to a donor, donor advisor, or related person? 9b 10 Section 501(c)(7) organizations. Enter Initiation fees and capital contributions included on Part VIII, line 12 10a Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b Section 501(c)(12) organizations. Enter Gross income from members or shareholders 11a b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b 13 Section 501(c)(29) qualified nonprofit health insurance issuers. Is the organization licensed to issue qualified health plans in more than one state? 13a Note. See the instructions for additional information the organization must report on Schedule O Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans Enter the amount of reserves on hand 13c Did the organization receive any payments for indoor tanning services during the tax year? X If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b

3720 Foothill Road

MT 59901

Form 990 (2010)

406-755-1338

Kalispell

organization > Janet Szabo

DAA

Form 990 (201	Creston Firefighters Association	81-0457369	Page
Part VII	Compensation of Officers, Directors, Trustees, Key	Employees, Highest Compensated Employees,	
	and Indonesia Contractors		

and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any See instructions for definition of "key employee"
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the orga (A) Name and Title	(B) Average			(0	C)	that a		(D) Reportable	(E) Reportable	(F) Estimated
	hours per week (describe hours for related organizations in Schedule O)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	compensation from the organization (W-2/1099-MISC)	compensation from related organizations (W-2/1099-MISC)	amount of other compensation from the organization and related organizations
(1) Tom Schuster	0.00									
President Midaell	0.00	├	<u> </u>	X	<u> </u>	-		0	0	
(2) William Tidwell	0 00	1			Ì	<u> </u>				,
Vice Preside	0.00	\vdash		X	_	 		0	0	
(3) Janet Szabo	0.00			,,						,
Sec/Treas. (4)	0.00	┼—		X				0	0	
(4)		}	1		1					
(5)										
(6)										· · · · · · · · · · · · · · · · · · ·
(7)		$oxed{T}$								
(8)	 	<u> </u>								
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(10)		<u> </u>								-
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(14)					-					
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199 200 211 222 223 233 244 255 266 266 267	of ation e aon ed
19	
(20) (21) (22) (23) (24) (25) (26) (27) (28) 1	
(22) (23) (24) (25) (26) (27) (28) 1b Sub-total c Total from continuation sheets to Part VII, Section A d Total (add lines tb and tc) 2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶ 0 3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person 5 Section B. Independent Contractors 1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.	
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1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization	Yes N
compensation from the organization	
Coorport of dot rices Que	(C)
Total number of independent contractors (including but not limited to those listed above) who	

Statement of Revenue (C) Unrelated business (B) Related or (D) Revenue Total revenue exempt excluded from tax under sections 512, 513, or 514 function revenue revenue 1a Federated campaigns b Membership dues 1b 1c c Fundraising events 1d d Related organizations Contributions, and other sim 1e e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above 43,081 29,000 g Noncash contributions included in lines 1a-1f 43,081 h Total. Add lines 1a-1f Program Service Revenue Busn. Code 2a f All other program service revenue ▶ g Total. Add lines 2a-2f Investment income (including dividends, interest, 76 76 and other similar amounts) Income from investment of tax-exempt bond proceeds Royalties (i) Real (II) Personal 6a Gross Rents b Less rental exps c Rental inc or (loss) d Net rental income or (loss) 7a Gross amount from (i) Securities (II) Other sales of assets other than inventory b Less cost or other basis & sales exps c Gain or (loss) \blacktriangleright d Net gain or (loss) 8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 b Less direct expenses c Net income or (loss) from fundraising events 9a Gross income from gaming activities See Part IV, line 19 b Less direct expenses c Net income or (loss) from gaming activities 10a Gross sales of inventory, less returns and allowances b Less cost of goods sold c Net income or (loss) from sales of inventory Busn. Code Miscellaneous Revenue 21,681 21,681 11a Creston Auction b All other revenue 21,681 \blacktriangleright Total. Add lines 11a-11d 0 21,757 64,838 Total revenue. See instructions

57369 Page 10

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

	All other organizations must				
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	organizations in the U S See Part IV, line 21	28,591	28,5 <u>9</u> 1		
2	Grants and other assistance to individuals in				
	the U.S. See Part IV, line 22				
3	Grants and other assistance to governments,				
	organizations, and individuals outside the				
	U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
_	trustees, and key employees				
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan contributions (include section 401(k)				
٥	and section 403(b) employer contributions)				
9 10	Other employee benefits Payroll taxes				
11	Fees for services (non-employees)		·		
	Management				
	Legal				
c	Accounting	540		540	
d	Lobbying				
е	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other	508		508	
12	Advertising and promotion				
13	Office expenses	1,231	727	504	
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates Depreciation, depletion, and amortization				
22	Insurance				
23 24	Other expenses. Itemize expenses not covered		***************************************		
4-4	above (List miscellaneous expenses in line 24f. If				
	line 24f amount exceeds 10% of line 25, column				
	(A) amount, list line 24f expenses on Schedule O)				
а	***	3,171	3,171		
b	Food	2,059			
C	Education	536	536		
d	Gifts	406	406		
е	Bank charges	146		146	
f	All other expenses	71	71		
25	Total functional expenses. Add lines 1 through 24f	37,259	35,561	1,698	0
26	Joint costs. Check here ▶ ☐ If following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column				
	(B) joint costs from a combined educational campaign and fundraising solicitation				

		(A)		(B)
		Beginning of year		End of year
1	Cash—non-interest bearing	71,983	1	70,548
2	Savings and temporary cash investments		2	
3	Pledges and grants receivable, net		3	
4	Accounts receivable, net		4	,,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
5	Receivables from current and former officers, directors, trustees, key	1		
Ì	employees, and highest compensated employees. Complete Part II of	1		
	Schedule L		5	· · · · · · · · · · · · · · · · · · ·
6	Receivables from other disqualified persons (as defined under section	1		
	4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing			
	employers and sponsoring organizations of section 501(c)(9) voluntary	1		
	employees' beneficiary organizations (see instructions)		6	
7 8	Notes and loans receivable, net		7	
8	Inventories for sale or use		8	
[9	Prepaid expenses and deferred charges		9	
10a	Land, buildings, and equipment cost or			
	other basis Complete Part VI of Schedule D 10a			
b	Less accumulated depreciation 10b		10c	
11	Investments—publicly traded securities		11	29,000
12	Investments—other securities See Part IV, line 11		12	
13	Investments—program-related See Part IV, line 11		13	
14	Intangible assets		14	
15	Other assets See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	71,983	16	99,548
17	Accounts payable and accrued expenses	-2,977	17	-2,991
18	Grants payable		18	
19	Deferred revenue	<u></u>	19	
20	Tax-exempt bond liabilities		20	
g 21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
22	Payables to current and former officers, directors, trustees, key			
5	employees, highest compensated employees, and disqualified persons			
21 22 22	Complete Part II of Schedule L		22	
23	Secured mortgages and notes payable to unrelated third parties		23	
24	Unsecured notes and loans payable to unrelated third parties		24	
25	Other liabilities Complete Part X of Schedule D		25	
26	Total liabilities. Add lines 17 through 25	-2,977	26	-2,991
S	Organizations that follow SFAS 117, check here ▶ and complete			
בַּבְ	lines 27 through 29, and lines 33 and 34.		- 1	
E 27	Unrestricted net assets		27	
27 28	Temporarily restricted net assets		28	
29 L	Permanently restricted net assets		29	
⋽ │	Organizations that do not follow SFAS 117, check here ▶ 🗓 and			
<u> פ</u>	complete lines 30 through 34.			
ທ 30		1	30	
31			31	
ASSEIS 30 31 32		74,960	32	102,539
33		74,960		102,539
33 2 34	Total liabilities and net assets/fund balances	71,983		99,548

Form **990** (2010)

om	990 (2010) Creston Firefighters Association 81-0457369			Pag	e 12
Pa	Reconciliation of Net Assets				
	Check if Schedule O contains a response to any question in this Part XI				\Box
1	Total revenue (must equal Part VIII, column (A), line 12)	1 1			338
2	Total expenses (must equal Part IX, column (A), line 25)	2			259
3	Revenue less expenses. Subtract line 2 from line 1	3			<u> 579</u>
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	7	4,9	960
5	Other changes in net assets or fund balances (explain in Schedule O)	5			
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33,	1 1			
	column (B))	_ 6 _	10	2,5	<u>539</u>
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response to any question in this Part XII				\prod
				Yes	No
1	Accounting method used to prepare the Form 990 X Cash Accrual Other		_		
	If the organization changed its method of accounting from a prior year or checked "Other," explain in			1	
	Schedule O				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		<u> </u>
b	Were the organization's financial statements audited by an independent accountant?		2b		X
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight			ŀ	
	of the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in		1 1	- 1	
	Schedule O				
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were			- 1	
	issued on a separate basis, consolidated basis, or both				
	Separate basis Consolidated basis Both consolidated and separate basis		1 1	1	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in				
	the Single Audit Act and OMB Circular A-133?		3a	_	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the			1	
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		3b		
			Form	990	(2010)

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.

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

OMB No 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

Creston Firefighters Association Szabo

Employer identification number 81-0457369

P	art I	Reas	on for Public Charity	Status (All organizations	must c	omplet	e this	part.)	See in	structi	ions.		
The	orga			e it is (For lines 1 through 11, cl									
1	\Box	A church, con	vention of churches, or asse	ociation of churches described ii	n section	170(b)(1)	(A)(i).						
2	П	A school desc	cribed in section 170(b)(1)(A)(ii). (Attach Schedule E)									
3	П			ce organization described in sec	tion 170(b)(1)(A)(ii	ii).						
4	П			d in conjunction with a hospital d	· -		•	(1)(A)(iii). Enter	the hos	pital's name.		
		city, and state		,			- ()	. 7. 7.	•		,		
5		•		of a college or university owned	or operate	d by a go	vernmer	ntal unit	describe	ed in			
			b)(1)(A)(iv). (Complete Part		o. opo.e	, - 5-							
6				overnmental unit described in se	ection 170)(b)(1)(A)	(v)						
7	H			substantial part of its support fro			• •	om the o	eneral	nublic			
-	ب	•	section 170(b)(1)(A)(vi). (Co	•	a govo.			oo s	,cnora,	pub0			
8				70(b)(1)(A)(vi). (Complete Part	11.5								
9	X) more than 33 1/3% of its supp		ontributio	ns mem	hershin	fees ar	nd arnes			
Ū	رت			pt functions—subject to certain				-		•	,		
		•		nd unrelated business taxable in	•								
			-	0, 1975 See section 509(a)(2).	•				3116336	.5			
10		-	•	exclusively to test for public safe									
11	H	-	•	exclusively for the benefit of, to p	•			to carry	out the				
••	لــا	•	•	ed organizations described in se				•		ection			
				he type of supporting organization									
		a Type	. \square	c Type III–Function			d		e III–Otl	her			
е				anization is not controlled directl			- 1						
·	ш	-		er than one or more publicly supp	-						l		
		or section 509	-	mana and at more passed, supp	pondu ong					••(•)(•)			
f			, , , ,	rmination from the IRS that it is	a Tyne I	Type II or	Type III	support	ina				
•			check this box		- 1,50 //	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,	осрро	9				
g		•		tion accepted any gift or contribu	ition from	any of the							ш
9		following per	· _	decepted any give or commen		u, u							
		• .		ontrols, either alone or together v	with nerso	ne describ	sed in (iii) and				Yes	No
			w, the governing body of the		Willi porso		(II.	, and			11g(i)	+	
			member of a person describ								11g(ii)		
				described in (i) or (ii) above?							11g(iii		
h				he supported organization(s)							1.187	и	
_	Name	e of supported	(ii) EIN	(iii) Type of organization	(iv) Is the	organization	(v) Did y	ou notify	(vi)	s the	(vii) Am	ount of	
(')		anization	(11) = 11	(described on lines 1–9	1	sted in your	1 , , , ,	nization in	organizat		sup		
				above or IRC section	governing	document?		of your port?		zed in the S ?			
				(see instructions))	Yes	No	Yes	No	Yes	No			
(A)					 	 		 	 	1	 		
(,									}	i i	'		
(B)											· · · · · · · · · · · · · · · · · · ·		
							}						
(C)					<u> </u>								
					<u> </u>		<u> </u>		<u> </u>				
(D)													
				 		<u> </u>	<u> </u>	<u> </u>	 				
(E)													
			2 8 8 8 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1. 1700 1000 1100	1	. , , , , ,	 	1	}	 			
								1::-		'S. J			

Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

	tion A. Public Support		_					
Calen	dar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 201	10	(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					<u> </u>		
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							
	tion B. Total Support			,			·,	_
Caler	idar year (or fiscal year beginning in) ▶	(a) 2006_	(b) 2007	(c) 2008	(d) 2009	(e) 20	10	(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	L	<u> </u>	<u> </u>	<u> </u>	<u> </u>		
12	Gross receipts from related activities, etc	•					12	
13	First five years. If the Form 990 is for the	_	t, second, third, fou	irth, or fifth tax yea	r as a section 501	(c)(3)		
	organization, check this box and stop here		4000					<u> </u>
	tion C. Computation of Public St			- (0)			1 44 1	9/
14	Public support percentage for 2010 (line 6		=	n (f))			14	<u>%</u> %
15	Public support percentage from 2009 Scho			12 and line 14 is 2	12 1/20/ or more o	hook this	19 [
16a	33 1/3% support test—2010. If the organ box and stop here. The organization qual				13 1/3 /6 OI IIIOIE, C	HECK WIIS		▶ □
b	33 1/3% support test—2009. If the organ		- · · · -		5 is 33 1/3% or mi	nre		
D	check this box and stop here. The organiz				0 10 00 170 70 01 111	J. O,		▶ □
17a	10%-facts-and-circumstances test—20°	•		=	Sa or 16b, and line	14 is		٠ ـــ
	10% or more, and if the organization meet	-						
	Part IV how the organization meets the "fa							
	organization		ű	•				▶ [
b	10%-facts-and-circumstances test—200	9. If the organizat	ion did not check a	box on line 13, 16	Sa, 16b, or 17a, an	d line		_
	15 is 10% or more, and if the organization	=						
	Explain in Part IV how the organization me							
	supported organization			_	•	-		▶ [
		•	•	•	·			<u></u>
18	Private foundation. If the organization did	I not check a box of	on line 13, 16a, 16	b, 17a, or 17b, che	ck this box and se	е		

Párt III

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.)

If the organization fails to qualify under the tests listed below, please complete Part II.)

	4 A Darkiis Oceans 4	quality andor t	TO toolo listoc	belevi, picase	complete i al	· · · · · /	
	tion A. Public Support		Т		—		····
Caler	ndar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	43,631	7,581	14,133	12,274	43,081	120,700
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	62,915	16,934	23,921	232,476	165,734	501,980
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	106,546	24,515	38,054	244,750	208,815	622,680
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	F7 015	11 024	10.001			00.770
_	or 1% of the amount on line 13 for the year Add lines 7a and 7b	57,915 57,915	11,934 11,934	18,921 18,921			88,770
с 8	Public support (Subtract line 7c from	57,915	11,934	10,921	2 9 16 7 1 (2)	1 553324 (24231 2	88,770
0	line 6)						533,910
Sec	tion B. Total Support		<u> </u>	research a el laser. (1)	<u> </u>	en vita respondi	333,310
	ndar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9	Amounts from line 6	106,546	24,515	38,054	244,750	208,815	622,680
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	267	173	103	83	77	703
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
С	Add lines 10a and 10b	267	173	103	83	77	703
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carned on					0	
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)	106,813	24,688	38,157	244,833	208,892	623,383
14	First five years. If the Form 990 is for the	-	second, third, four	th, or fifth tax year	as a section 501(c)(3)	. —
	organization, check this box and stop here						
<u>Sec</u>	tion C. Computation of Public St			<u></u> -			
15	Public support percentage for 2010 (line 8		•	ı (f))		15	<u>85.65%</u>
16	Public support percentage from 2009 Sche					16	73.01%
	tion D. Computation of Investme						
17	Investment income percentage for 2010 (li		<u>-</u>	column (f))		. 17	<u>%</u>
18	Investment income percentage from 2009			44 - 11 - 44		18	<u> </u>
19a	33 1/3% support tests—2010. If the organization is not more than 33 1/3%, check this bound is a support tests—2009. If the organization is a support tests—2009. If the organization is a support tests—2009.	ox and stop here. T	he organization qu	alifies as a publicly	y supported organi	zation .	► X
b	33 1/3% support tests—2009. If the organ			· ·		-	▶ □
20	line 18 is not more than 33 1/3%, check the Private foundation. If the organization did		-			=	· []

Schedule A (Form 990 or 990-EZ) 2010 Creston Firefighters Association

81-0457369

Page 4

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. Also complete this part for any additional information. (See instructions).

SCHEDULE I (Form 990)

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization

Creston Firefighters Association Szabo

Employer ident 81-0457

≋Rai	Le 1800	eneral information on Grants and Assistance
		ganization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and

the selection criteria used to award the grants or assistance?

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization of Porm 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	non-
(1) Creston Rural Fire Department 4498 Hwy 35						
Kalispell MT 59901		3	28,591			<u> </u>
(2)					-	
(3)						1
(4)						
(5)						
(6)						
(7)						
(8)						_
(9)						_

2 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

For Paperwork Reduction Act Notice, see the Instructions for Form 990. DAA

Schedule I (Form 990) (2010) Creston Fire	fighters Asso	ciation	81-0457369	
Part III can be duplicated if addi			plete if the organizat	ion answered "Yes"
(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation FMV, appraisal, oth
1				
2				
3				
4				
5				
6				
7 ⊗Part∛IV Supplemental Information. Cor	mplete this part to pro	vide the information	on required in Part I. I	ing 2 and any other
««I» altri v» — oubbicilicillai illioillatioil. Ooi	TIDICIC TIIS DAIL TO DIT	JYIUC IIIC IIIICIIIIAIK	on readired lit (alt I. I	ilie 2. aliu aliy villel

SCHEDULE M (Form 990)

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

OMB No 1545-0047

2010

Open To Public

Department of the Treasury Internal Revenue Service

Name of the organization

Creston Firefighters Association Szabo

Employer identification number 81-0457369

Pa	rt lim Types of Property				
		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications		25 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		
5	Clothing and household				
	goods	1	Constant Constant		
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded	X	1	29,000	
10	Securities—Closely held stock				
11	Securities—Partnership, LLC,				
	or trust interests	_			
12	Securities—Miscellaneous				
13	Qualified conservation				
	contribution—Historic				
	structures	<u> </u>			<u> </u>
14	Qualified conservation				
-	contribution—Other	<u> </u>			·
15	Real estate—Residential				
16	Real estate—Commercial				· · · · · · · · · · · · · · · · · · ·
17	Real estate—Other				
18	Collectibles				
19	Food inventory		<u> </u>		
20	Drugs and medical supplies				
21	Taxidermy	ļ		<u> </u>	
22	Historical artifacts				
23	Scientific specimens			<u> </u>	
24	Archeological artifacts	ļ			
25	Other ► (<u> </u>		
26	Other ► (
27	Other ► (
28	Other ►(l	<u> </u>	L	
29	Number of Forms 8283 received by				
	which the organization completed Fo	orm 8283,	Part IV, Donee Acknowle	dgement	29
		_			Yes No
30a	During the year, did the organization				
	it must hold for at least three years fi			on, and which is not require	
	used for exempt purposes for the en		g period?		30a X
ь	If "Yes," describe the arrangement in				
31	Does the organization have a gift ac	ceptance p	policy that requires the re	view of any non-standard	
	contributions?				31 X
32a	•	ird parties	or related organizations t	io solicit, process, or sell no	
	contributions?			•	32a X
b	If "Yes," describe in Part II		aaluma (a) fc f f	anneal, fan iskrek enkin - 4	No absolute
33	If the organization did not report an a	amount in	commin ici for a type of b	TODERTY TOT WOICH COLUMN (8	o is checked. I 1 '1 '

describe in Part II

Schedule M (Form 990) (2010) Creston Firefighters Association
Part II Supplemental Information. Complete this part is

81-0457369

Page 2

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

,

SCHEDULE O (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Open to Public

Inspection ...

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ.

Name of the organization

Creston Firefighters Association

Employer identification number

Szabo

81-0457369

Form 990, Part VI, Line 2 - Related Party Information Among Officers

Janet Szabo

Tom Schuster

Sec/Treas

President

Husband/Wife

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990 Form 990 reviewed and approved by regular Board meeting.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation Upon Request, a copy of Form 990 is provided.

000		Special Ever	nts Schedule	;		2010
Form 990	For calendar year 2010, or tax year	For calendar year 2010, or tax year beginning		07/01/10 , and ending 06/30/		
Name Creston Fin Szabo	refighters Associat	ion			Employer Ide	ntification Number
Gross receipts Less contributions Gross revenue Less direct expense Net income (loss)	(A) 165,658 0 165,658 143,977 21,681	(B) 0 0 0 0 0	(C)	Ott	0 0 0 0 0	Total 165,658 0 165,658 143,977 21,681
Description. (A) (B) (C) Other	Creston Auction					