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Short Form

Form **990-EZ**

Return of Organization Exempt From Income Tax

2014

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Open to Public
Inspection

A For the 2014 calendar year, or tax year beginning **JUL 1, 2014** and ending **JUN 30, 2015**

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: **EURE FIRE DEPARTMENT**

D Employer identification number: **56-1354500**

Number and street (or P.O. box, if mail is not delivered to street address): **P.O. BOX 51**

Room/suite: _____

E Telephone number: **252-357-0146**

City or town, state or province, country, and ZIP or foreign postal code: **EURE, NC 27935**

F Group Exemption Number ▶ **N/A**

G Accounting Method: Cash Accrual Other (specify) ▶ _____

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

I Website: ▶ **N/A**

J Tax-exempt status (check only one) — 501(c)(3) 501(c) (**4**) ◀ (insert no.) 4947(a)(1) or 527

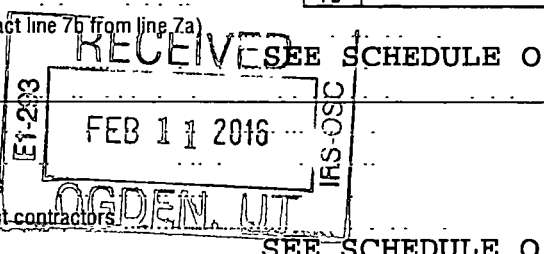
K Form of organization: Corporation Trust Association Other **SOCIAL WELFARE ORGANIZATION**

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **74,517.**

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

Check if the organization used Schedule O to respond to any question in this Part I

Line	Description	Amount
1	Contributions, gifts, grants, and similar amounts received	7,855.
2	Program service revenue including government fees and contracts	42,114.
3	Membership dues and assessments	
4	Investment income	
5a	Gross amount from sale of assets other than inventory	
5b	Less: cost or other basis and sales expenses	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
6	Gaming and fundraising events	
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
6b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	18,241.
6c	Less: direct expenses from gaming and fundraising events	7,660.
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	10,581.
7a	Gross sales of inventory, less returns and allowances	
7b	Less: cost of goods sold	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	
8	Other revenue (describe in Schedule O)	6,307.
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	66,857.
10	Grants and similar amounts paid (list in Schedule O)	
11	Benefits paid to or for members	1,320.
12	Salaries, other compensation, and employee benefits	
13	Professional fees and other payments to independent contractors	1,175.
14	Occupancy, rent, utilities, and maintenance	63,740.
15	Printing, publications, postage, and shipping	172.
16	Other expenses (describe in Schedule O)	16,169.
17	Total expenses. Add lines 10 through 16	82,576.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	<15,719.>
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)	142,753.
20	Other changes in net assets or fund balances (explain in Schedule O)	0.
21	Net assets or fund balances at end of year. Combine lines 18 through 20	127,034.



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Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	61,887.	22	56,108.
23 Land and buildings	23,396.	23	20,171.
24 Other assets (describe in Schedule O) SEE SCHEDULE O	144,181.	24	108,980.
25 Total assets	229,464.	25	185,259.
26 Total liabilities (describe in Schedule O) SEE SCHEDULE O	86,711.	26	58,225.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	142,753.	27	127,034.

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

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? **COMMUNITY FIRE SUPPRESSION**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 **FIRE PROTECTION AND SUPPRESSION FOR THE CITIZENS OF GATES COUNTY. SERVING A POPULATION OF 12,197. DURING THE YEAR, DEPARTMENT RESPONDED TO 36 CALLS.**

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

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 (describe in Schedule O)

(Grants \$) If this amount includes foreign grants, check here 31a

32 Total program service expenses (add lines 28a through 31a) **0.**

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

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
ED STORY				
FIRE CHIEF	7.00	0.	0.	0.
JOHNNY GUNNELL				
PRESIDENT	4.00	0.	0.	0.
TIMMY HEDGEPEETH				
VICE PRESIDENT	4.00	0.	0.	0.
HEATHER HEDGEPEETH				
SECRETARY	4.00	0.	0.	0.
T.C. VAUGHAN				
TREASURER	4.00	0.	0.	0.
BRIAN SAUNDERS				
ASST. SECRETARY	4.00	0.	0.	0.
HARRY EURE				
CHAIRMAN	2.00	0.	0.	0.
L E SMITH				
DIRECTOR	2.00	0.	0.	0.
TOM POWELL				
DIRECTOR	2.00	0.	0.	0.
WAYNE FOUTZ				
DIRECTOR	2.00	0.	0.	0.
KAY GUNNELL				
DIRECTOR	2.00	0.	0.	0.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Sch. O to respond to any question in this Part V [X]

- 33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III
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

Table with columns 'Yes' and 'No' and rows 33 through 40e. Row 33: No, X. Row 34: No, X. Row 35a: No, X. Row 35b: N/A. Row 35c: No, X. Row 36: No, X. Row 37a: 0. Row 37b: No, X. Row 38a: No, X. Row 38b: N/A. Row 39a: N/A. Row 39b: N/A. Row 40a: N/A, N/A, N/A. Row 40b: No, X. Row 40c: 0. Row 40d: 0. Row 40e: No, X.

- 37a Enter amount of political expenditures, direct or indirect, as described in the instructions
b Did the organization file Form 1120-POL for this year?
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 tax year covered by this return?
b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
a Initiation fees and capital contributions included on line 9
b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
section 4911; section 4912; section 4955
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I
c Section 501(c)(3), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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

41 List the states with which a copy of this return is filed NONE
42a The organization's books are in care of T.C. VAUGHAN Telephone no. 252-357-1066
Located at FORT ISLAND RD, EURE, NC ZIP + 4 27935

- 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)?
If "Yes," enter the name of the foreign country:
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?
If "Yes," enter the name of the foreign country:

Table with columns 'Yes' and 'No' and rows 42b and 42c. Row 42b: No, X. Row 42c: No, X.

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 N/A

- 44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
c Did the organization receive any payments for indoor tanning services during the year?
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
b 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)

Table with columns 'Yes' and 'No' and rows 44a through 45b. Row 44a: No, X. Row 44b: No, X. Row 44c: No, X. Row 44d: No. Row 45a: No, X. Row 45b: No.

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

Table with Yes/No columns and value 46, X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
49a Did the organization make any transfers to an exempt non-charitable related organization?
b If "Yes," was the related organization a section 527 organization?

Table with Yes/No columns for questions 47, 48, 49a, 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."

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation, (d) Health benefits, (e) Estimated amount of other compensation. Content: N/A

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." N/A

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. Content: N/A

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

52 Did the organization complete Schedule A? Note. All section 501(c)(3) organizations must attach a completed Schedule A

Yes No

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: ED P. STORY, FIRE CHIEF
Date: 2-3-16
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name: M. CHRIS BURTON, CPA
Preparer's signature: Chris Burton CPA
Date: 2/2/16
Check if self-employed
PTIN: P00163893
Firm's name: CARR, RIGGS & INGRAM, LLC
Firm's EIN: 72-1396621
Firm's address: P.O. BOX 1547, NEW BERN, NC 28563
Phone no.: 252.633.5821

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

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		DINNER DANCE		NONE	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	16,267.			16,267.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	16,267.			16,267.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	6,963.			6,963.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				6,963.
	11 Net income summary. Subtract line 10 from line 3, column (d)				9,304.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
a Is the organization licensed to conduct gaming activities in each of these states? Yes No
b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

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Name of the organization

EURE FIRE DEPARTMENT

Employer identification number
56-1354500

FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:

DESCRIPTION OF OTHER REVENUE:

AMOUNT:

SALES TAX REFUND

853.

PENSION FUND

1,380.

INSURANCE CLAIMS

4,074.

TOTAL TO FORM 990-EZ, LINE 8

6,307.

FORM 990-EZ, PART I, LINE 14, OCCUPANCY, RENT, UTILITIES, AND MAINTENANCE:

DESCRIPTION OF EXPENSES:

AMOUNT:

DEPRECIATION

38,422.

OTHER EXPENSES

25,318.

TOTAL TO FORM 990-EZ, LINE 14

63,740.

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:

AMOUNT:

INSURANCE

12,822.

INTEREST EXPENSE

2,941.

TAX PREPARATION

300.

MISCELLANEOUS

106.

TOTAL TO FORM 990-EZ, LINE 16

16,169.

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:

DESCRIPTION

BEG. OF YEAR

END OF YEAR

OTHER DEPRECIABLE ASSETS

144,181.

108,980.

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:

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

Schedule O (Form 990 or 990-EZ) (2014)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public
Inspection

Name of the organization

EURE FIRE DEPARTMENT

Employer identification number

56-1354500

DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEBT ON TRUCK	85,721.	56,484.
UNREALIZED GAIN - FIREMAN'S RELIEF FUND	990.	1,741.
TOTAL TO FORM 990-EZ, LINE 26	86,711.	58,225.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.