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Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except private foundations)

OMB No 1545-1150

2015

Department of the Treasury
Internal Revenue Service

- ▶ 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.

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning **2015**, and ending **2015**

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

C **GENESEE COMMUNITY FIREMEN, INC.**
P.O. BOX 187
GENESEE, ID 83832

D Employer identification number: **82-6008171**

E Telephone number: _____

F Group Exemption Number: _____

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**

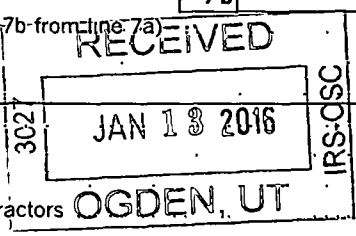
J Tax-exempt status (check only one) — 501(c)(3) 501(c) (4) ◀(insert no) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other _____

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. ▶ \$ **167,268.**

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

| | | | |
|---|--|-----------|----------|
| REVENUE | 1 Contributions, gifts, grants, and similar amounts received | 1 | 128,046. |
| | 2 Program service revenue including government fees and contracts | 2 | 4,210. |
| | 3 Membership dues and assessments | 3 | |
| | 4 Investment income | 4 | 777. |
| | 5a Gross amount from sale of assets other than inventory | 5a | |
| | b Less: cost or other basis and sales expenses | 5b | |
| | c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | 5c | |
| | 6 Gaming and fundraising events | | |
| | a Gross income from gaming (attach Schedule G if greater than \$15,000) | 6a | |
| b Gross income from fundraising events (not including \$ <u>2,040.</u> of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 6b | 34,235. | |
| c Less: direct expenses from gaming and fundraising events | 6c | 18,296. | |
| d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | 6d | 15,939. | |
| 7a Gross sales of inventory, less returns and allowances | 7a | | |
| b Less: cost of goods sold | 7b | | |
| c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | 7c | | |
| 8 Other revenue (describe in Schedule O) | 8 | | |
| 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 | 9 | 148,972. | |
| EXPENSES | 10 Grants and similar amounts paid (list in Schedule O) | 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 | 575. |
| | 14 Occupancy, rent, utilities, and maintenance | 14 | 2,482. |
| | 15 Printing, publications, postage, and shipping | 15 | |
| | 16 Other expenses (describe in Schedule O) | 16 | 36,981. |
| | 17 Total expenses. Add lines 10 through 16 | 17 | 40,038. |
| 18 Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 | 108,934. | |
| ASSETS | 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 | 58,928. |
| | 20 Other changes in net assets or fund balances (explain in Schedule O) | 20 | |
| | 21 Net assets or fund balances at end of year. Combine lines 18 through 20 | 21 | 167,862. |



SEE SCHEDULE O

SCANNED JAN 13 2016

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2015)

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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 Schedule O to respond to any question in this Part V

| | Yes | No |
|--|-----|----|
| 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 | | X |
| 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) | | X |
| 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)? | | X |
| 35b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O | | |
| 35c 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 | | X |
| 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 |
| 37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0. | | |
| 37b Did the organization file Form 1120-POL for this year? | | X |
| 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? | | X |
| 38b If 'Yes,' complete Schedule L, Part II and enter the total amount involved N/A | | |
| 39 Section 501(c)(7) organizations. Enter: | | |
| a Initiation fees and capital contributions included on line 9 | | |
| 39a N/A | | |
| b Gross receipts, included on line 9, for public use of club facilities | | |
| 39b N/A | | |
| 40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under. N/A | | |
| section 4911 N/A ; section 4912 N/A ; section 4955 N/A | | |
| 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 | | X |
| 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 0. | | |
| d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0. | | |
| 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 | | X |
| 41 List the states with which a copy of this return is filed NONE | | |

42a The organization's books are in care of **STEVEN COX** Telephone no **(208) 285-1403**
 Located at **P.O. BOX 187 GENESEE ID** ZIP + 4 **83832**

| | Yes | No |
|--|-----|----|
| 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: _____ | | X |
| 42b | | X |
| 42c | | X |

See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here N/A and enter the amount of tax-exempt interest received or accrued during the tax year **43** N/A

| | Yes | No |
|--|-----|----|
| 44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ | | X |
| 44b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ | | X |
| 44c Did the organization receive any payments for indoor tanning services during the year? | | X |
| 44d 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)? | | X |
| 45b 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). | | X |

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

| | Yes | No |
|-----------|-----|----|
| 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 Schedule C, Part II.

| | Yes | No |
|-----------|-----|----|
| 47 | | |

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

| | | |
|-----------|--|--|
| 48 | | |
|-----------|--|--|

49a Did the organization make any transfers to an exempt non-charitable related organization?

| | | |
|------------|--|--|
| 49a | | |
|------------|--|--|

b If 'Yes,' was the related organization a section 527 organization?

| | | |
|------------|--|--|
| 49b | | |
|------------|--|--|

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

| (a) Name and title of each employee | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|--|---|---|--|
| ----- | | | | |
| ----- | | | | |
| ----- | | | | |
| ----- | | | | |
| ----- | | | | |
| ----- | | | | |

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 business address of each independent contractor | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |

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.

Sign Here
 Signature of officer: SA Cox Date: 1/9/17
 Type or print name and title: STEVEN COX **TREASURER**

Paid Preparer Use Only
 Print/Type preparer's name: AARON L. RANISATE Preparer's signature: Aaron Ranisate Date: 12/15/16 Check if self-employed PTIN: P00436956
 Firm's name: PRESNELL GAGE, PLLC
 Firm's address: 609 S. WASHINGTON, SUITE 202 Firm's EIN: 20-1943775
MOSCOW, ID 83843 Phone no: 208-882-2211

May the IRS discuss this return with the preparer shown above? See instructions

Yes No

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization

GENESEE COMMUNITY FIREMEN, INC.

Employer identification number

82-6008171

Part I Fundraising Activities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? | | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in column (i) | (vi) Amount paid to (or retained by) organization |
|---|---------------|--|----|-----------------------------------|---|---|
| | | Yes | No | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| Total | | | | | | |

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered 'Yes' on 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.

| REVENUE | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events |
|-----------------|----|--|--------------|------------------------|-------------------------------------|
| | | CRAB FEED/RAFF (event type) | (event type) | NONE (total number) | (add column (a) through column (c)) |
| | 1 | Gross receipts | 36,275. | | 36,275. |
| | 2 | Less: Contributions | 2,040. | | 2,040. |
| | 3 | Gross income (line 1 minus line 2) . . | 34,235. | | 34,235. |
| DIRECT EXPENSES | 4 | Cash prizes | | | |
| | 5 | Noncash prizes | | | |
| | 6 | Rent/facility costs | | | |
| | 7 | Food and beverages | 16,995. | | 16,995. |
| | 8 | Entertainment | | | |
| | 9 | Other direct expenses | 1,301. | | 1,301. |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | 18,296. |
| | 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | 15,939. |

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

| REVENUE | | (a) Bingo | (b) Pull tabs/Instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming |
|-----------------|---|--|---|---------------------------|-------------------------------------|
| | | | | | (add column (a) through column (c)) |
| | 1 | Gross revenue | | | |
| DIRECT EXPENSES | 2 | Cash prizes | | | |
| | 3 | Noncash prizes | | | |
| | 4 | Rent/facility costs | | | |
| | 5 | Other direct expenses | | | |
| | 6 | Volunteer labor | Yes _____ % No _____ % | Yes _____ % No _____ % | Yes _____ % 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 | 13 a | % |
| b An outside facility | 13 b | % |

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)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2015

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.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

GENESEE COMMUNITY FIREMEN, INC.

82-6008171

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

| | | |
|------------------------------|-----------|----------------|
| AMBULANCE SUPPLIES | \$ | 4,287. |
| BANK CHARGES | | 13. |
| DEPRECIATION | | 12,464. |
| FACILITY AND SMALL EQUIPMENT | | 2,047. |
| FIRE GEAR AND SUPPLIES | | 6,708. |
| FUEL | | 1,337. |
| INSURANCE | | 5,001. |
| OFFICE EXPENSES | | 1,596. |
| OTHER COSTS | | 333. |
| REPAIR AND MAINTENANCE | | 2,006. |
| TRAINING | | 1,017. |
| TRAVEL | | 172. |
| TOTAL | \$ | 36,981. |

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

| | <u>BEGINNING</u> | <u>ENDING</u> |
|-------------------------|-------------------|-------------------|
| ACCOUNTS RECEIVABLE | \$ 10,518. | \$ 17,375. |
| MACHINERY AND EQUIPMENT | 18,544. | 22,360. |
| TOTAL | \$ 29,062. | \$ 39,735. |

FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE OBJECTIVES AND PURPOSE OF THE ORGANIZATION ARE TO OPERATE AND MAINTAIN A VOLUNTARY FIRE DEPARTMENT FOR THE CITY OF GENESEE IN LATAH COUNTY, IDAHO FOR PREVENTING, CONTROLLING AND FIGHTING FIRES IN THE CITY AND VICINITY; TO ERECT AND MAINTAIN FACILITIES FOR HOUSING THE EQUIPMENT, MACHINERY AND SUPPLIES OF THIS ORGANIZATION, THE CITY OF GENESEE OR OF THE RURAL FIRE DISTRICT.

FORM 990-EZ, PART III, LINE 28 - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

THE MAJOR PROGRAM SERVICES ARE TO PROVIDE VOLUNTEER FIRE PROTECTION SERVICES AND EMS SERVICES IN CONJUNCTION WITH CITY AND RURAL FIRE PROTECTION DISTRICTS. FIRE PROTECTION EXPENSES ARE SHARED WITH THE RURAL AND CITY DISTRICTS FOR EQUIPMENT MAINTENANCE, FIRE TRAINING AND SUPPLIES.

THE ORGANIZATION CONSISTS OF AT LEAST 30 LOCAL, VOLUNTEER, AND ACTIVE MEMBERS.

TRAINING OF THE MEMBERS IS A PART OF ORGANIZATION'S PROGRAM SERVICES AND INCLUDES

Name of the organization

Employer identification number

GENESEE COMMUNITY FIREMEN, INC.

82-6008171

FORM 990-EZ, PART III, LINE 28 - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DRIVING SKILL, EMERGENCY FIRE SERVICES, FIRE SAFETY AND CPR TRAINING.