

Form **990-EZ**
 Department of the Treasury
 Internal Revenue Service

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)

▶ 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/form990ez.

OMB No 1545-1150

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017

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

C Name of organization
KEMPTON FIRE & RESCUE INC

Number and street (or P O box, if mail is not delivered to street address) Room/suite
103 W COLLEGE

City or town, state or province, country, and ZIP or foreign postal code
KEMPTON, IN 46049

D Employer identification number
35-1838890

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. ▶ \$ 126,667

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	90,687
	2	Program service revenue including government fees and contracts	2	3,450
	3	Membership dues and assessments	3	
	4	Investment income	4	184
	5a	Gross amount from sale of assets other than inventory	5a	25,000
	b	Less cost or other basis and sales expenses	5b	13,751
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	11,249
	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 \$ 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	7,219	
c	Less direct expenses from gaming and fundraising events	6c	2,265	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	4,954	
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8	127	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	110,651	
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	2,203
	14	Occupancy, rent, utilities, and maintenance	14	8,880
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	67,957
17	Total expenses. Add lines 10 through 16	17	79,040	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	31,611
	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	240,715
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	15,300
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	287,626

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	83,123	22	83,727
23 Land and buildings	17,447	23	1,800
24 Other assets (describe in Schedule O)	140,145	24	202,099
25 Total assets	240,715	25	287,626
26 Total liabilities (describe in Schedule O).		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	240,715	27	287,626

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

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

What is the organization's primary exempt purpose?

FIRE PROTECTION AND EMERGENCY RESCUE

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

28 See Additional Data Table			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		28a	
29		29a	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>			
30		30a	
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>			
31 Other program services (describe in Schedule O)			
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>		31a	
32 Total program service expenses (add lines 28a through 31a)		32	79,040

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
STAN JONES	15 00	0		
CHIEF				
MATT CLINE	5 00	0		
1ST ASST CHI				
BARB LEACH	5 00	0		
2ND ASST CHI				
MATT FLOYD	5 00	0		
CAPTAIN				
RANDY CRICK	5 00	0		
LIEUTENANT				
STEPHANIE FLOYD	5 00	0		
SECRETARY				
KEVIN FLOYD	5 00	0		
TREASURER				

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		No
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)		No
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)?		No
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		
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		No
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a _____		
b Did the organization file Form 1120-POL for this year?		No
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b _____	
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9	39a _____	
b Gross receipts, included on line 9, for public use of club facilities	39b _____	
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	40b	No
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	40e	No

41 List the states with which a copy of this return is filed ▶ IN

42a The organization's books are in care of ▶ KEVIN FLOYD Telephone no ▶ (765) 947-5511
 Located at ▶ 103 W COLLEGE KEMPTON, IN ZIP + 4 ▶ 46049

	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 ▶ _____	42b	No
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 the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c	No

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

	Yes	No
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	No
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	44b	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
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)	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 46 No

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 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

Table with 5 columns: (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 "

Table with 3 columns: (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 KEVIN FLOYD TREASURER
Date 2018-07-27
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name NOAH SKILES
Preparer's signature
Date 2018-07-26
Check if self-employed
PTIN P02069081
Firm's name LOGAN GRAHAM & CONNER ACCOUNTANTS PC
Firm's EIN 61-1459731
Firm's address 135 S INDEPENDENCE ST
TIPTON, IN 46072
Phone no (765) 675-7021

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

Additional Data

Software ID:
Software Version:
EIN: 35-1838890
Name: KEMPTON FIRE & RESCUE INC

Form 990EZ, Part III - Statement of Program Service Accomplishments

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.)	
<p>28 ORGANIZATION CREATED AND MAINTAINED FOR FIRE PROTECTION AND RESCUE OPERATIONS FOR THE CITIZENS OF THE TOWN OF KEMPTON AND THE TOWNSHIPS OF PRAIRIE AND JEFFERSON IN TIPTON COUNTY, INDIANA</p> <p>(Grants \$)</p> <p>If this amount includes foreign grants, check here . . . <input type="checkbox"/></p>	28a	79,040

SCHEDULE O
(Form 990 or 990-EZ)

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

2017

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Department of the Treasury
Internal Revenue Service

Name of the organization
KEMPTON FIRE & RESCUE INC

Employer identification number

35-1838890

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	VENDING MACHINE INCOME 127 TOTAL 127

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES ADVERTISING 71 OFFICE EXPENSE 2,369 INSURANCE EXPENSE 14,327 VEHICLE FUEL AND MAINT 16,171 MEALS AND ENTERTAINMENT 588 TRAINING 825 MEDICAL SUPPLIES 1,028 EQUIPMENT REPAIRS 5,681 CLOTHING ALLOWANCES 4,116 BANK SERVICE CHARGES 66 TRAVEL 243 CONTRIBUTIONS 386 SUPPLIES 500 NON-INVESTMENT DEPRECIATION 21,586 TOTAL 67,957

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 20	BUILDING IMPROVEMENT INADVERTENTLY LEFT OFF BS 15,000 OPENING BALANCE EQUITY - CASH ON HAND 300

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24	MACHINERY AND EQUIPMENT 732,522 779,462 LESS ACCUMULATED DEPRECIATION 592,377 577,363 TOTAL 140,145 202,099