

Return of Organization Exempt From Income Tax

2007

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2007 calendar year, or tax year beginning July 1, 2007, and ending June 30, 20 08

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

C Name of organization
West Roane County Volunteer Fire Department
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P.O. Box 417
 City or town, state or country, and ZIP + 4
Rockwood, TN 37854-0417

D Employer identification number
62 1552398

E Telephone number
 (**865**) **354-8201**

F Accounting method: Cash Accrual
 Other (specify) ▶

G Website: ▶ www.westroane.com

J Organization type (check only one) ▶ 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally **not** more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? Yes No (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number ▶
M Check if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

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

Revenue	1 Contributions, gifts, grants, and similar amounts received:					
	a Contributions to donor advised funds	1a			0	
	b Direct public support (not included on line 1a)	1b			38461	
	c Indirect public support (not included on line 1a)	1c			6115	
	d Government contributions (grants) (not included on line 1a)	1d			38000	
	e Total (add lines 1a through 1d) (cash \$ <u>82576</u> noncash \$ <u>0</u>)	1e				82576
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2				0
	3 Membership dues and assessments	3				0
	4 Interest on savings and temporary cash investments	4				8
	5 Dividends and interest from securities	5				0
	6a Gross rents	6a			0	
	b Less: rental expenses	6b			0	
c Net rental income or (loss). Subtract line 6b from line 6a	6c				0	
7 Other investment income (describe ▶)	7				0	
8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other			
	0	8a	125			
	0	8b	0			
	0	8c	125			
d Net gain or (loss). Combine line 8c, columns (A) and (B)	8d				125	
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>						
a Gross revenue (not including \$ <u>6388</u> of contributions reported on line 1b)	9a			0		
b Less: direct expenses other than fundraising expenses	9b			0		
c Net income or (loss) from special events. Subtract line 9b from line 9a	9c				0	
10a Gross sales of inventory, less returns and allowances	10a			0		
	b Less: cost of goods sold	10b		0		
c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c				0	
11 Other revenue (from Part VII, line 103)	11				2186	
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12				84895	
Expenses	13 Program services (from line 44, column (B))	13			80938	
	14 Management and general (from line 44, column (C))	14			1558	
	15 Fundraising (from line 44, column (D))	15			2924	
	16 Payments to affiliates (attach schedule)	16			0	
	17 Total expenses. Add lines 16 and 44, column (A)	17				85420
Net Assets	18 Excess or (deficit) for the year. Subtract line 17 from line 12	18			(525)	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			512290	
	20 Other changes in net assets or fund balances (attach explanation)	20			0	
	21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21				511765

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
22b	Other grants and allocations (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
23	Specific assistance to individuals (attach schedule)	0	0		
24	Benefits paid to or for members (attach schedule)	0	0		
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A	0	0	0	0
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B	0	0	0	0
c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
26	Salaries and wages of employees not included on lines 25a, b, and c	0	0	0	0
27	Pension plan contributions not included on lines 25a, b, and c	0	0	0	0
28	Employee benefits not included on lines 25a – 27	0	0	0	0
29	Payroll taxes	0	0	0	0
30	Professional fundraising fees	0	0	0	0
31	Accounting fees	0	0	0	0
32	Legal fees	0	0	0	0
33	Supplies	1807	0	1558	249
34	Telephone	1099	1099	0	0
35	Postage and shipping	1269	0	0	1269
36	Occupancy	5088	5088	0	0
37	Equipment rental and maintenance	60	0	0	60
38	Printing and publications	1346	0	0	1346
39	Travel	0	0	0	0
40	Conferences, conventions, and meetings	0	0	0	0
41	Interest	0	0	0	0
42	Depreciation, depletion, etc. (attach schedule)	0	0	0	0
43	Other expenses not covered above (itemize):				
a	Training	3415	3415	0	0
b	Station maintenance & new facilities (Station 3)	14971	14971	0	0
c	Insurance	10409	10409	0	0
d	Apparatus fuel	5103	5103	0	0
e	Personnel exp: Turnout gear, shirts, drug testing	2240	2240	0	0
f	Community Education & Outreach	2310	2310	0	0
g	Equipment	36303	36303	0	0
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)–(D), carry these totals to lines 13–15)	85420	80938	1558	2924

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► <u>volunteer fire department</u> All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a <u>Firefighting, fire prevention, rescue, Haz-Mat, and First Responder medical services.</u> <u>Community safety education and awareness. Area served: 53.3 sq. mi. of Roane County, TN; about 4400 residents; 8 mi. of I-40; 10 mi. of railroad. Also: mutual aid to 11 other departments.</u> <u>Publications include newsletter, web site (westroane.com), and numerous safety posters and brochures.</u> <u>In FY2007, we made 256 service calls and 20 more mutual aid calls.</u> (Grants and allocations \$ <u>0</u>) If this amount includes foreign grants, check here ► <input type="checkbox"/>	80938
b (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
c (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
d (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
e Other program services (attach schedule) (Grants and allocations \$ <u>0</u>) If this amount includes foreign grants, check here ► <input type="checkbox"/>	0
f Total of Program Service Expenses (should equal line 44, column (B), Program services). ►	80938

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash—non-interest-bearing	38645	45	28703
	46 Savings and temporary cash investments	6345	46	15762
	47a Accounts receivable	47a 0		
	b Less: allowance for doubtful accounts	47b 0	0	47c 0
	48a Pledges receivable	48a 0		
	b Less: allowance for doubtful accounts	48b 0	0	48c 0
	49 Grants receivable		0	49 0
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		0	50a 0
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		0	50b 0
	51a Other notes and loans receivable (attach schedule)	51a 0		
	b Less: allowance for doubtful accounts	51b 0	0	51c 0
	52 Inventories for sale or use		0	52 0
	53 Prepaid expenses and deferred charges		0	53 0
	54a Investments—publicly-traded securities	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54a 0
	b Investments—other securities (attach schedule)	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54b 0
	55a Investments—land, buildings, and equipment: basis	55a 0		
	b Less: accumulated depreciation (attach schedule)	55b 0	0	55c 0
	56 Investments—other (attach schedule)		0	56 0
	57a Land, buildings, and equipment: basis	57a 503300		
b Less: accumulated depreciation (attach schedule)	57b 0	503300	57c 503300	
58 Other assets, including program-related investments (describe ▶)		0	58 0	
59 Total assets (must equal line 74). Add lines 45 through 58		548290	59	547765
Liabilities	60 Accounts payable and accrued expenses	0	60	0
	61 Grants payable	0	61	0
	62 Deferred revenue	0	62	0
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		0	63 0
	64a Tax-exempt bond liabilities (attach schedule)		0	64a 0
	b Mortgages and other notes payable (attach schedule)		0	64b 0
	65 Other liabilities (describe ▶ apparatus lease-to-own)		36000	65
66 Total liabilities. Add lines 60 through 65		36000	66	25000
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	416250	67	420412
	68 Temporarily restricted	74000	68	85000
	69 Permanently restricted	22040	69	6353
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	512290	73	511765
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	548290	74	536765

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	84895
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1	0	
2	Donated services and use of facilities	b2	0	
3	Recoveries of prior year grants	b3	0	
4	Other (specify):	b4	0	
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	84895
d	Amounts included on Part I, line 12, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1	0	
2	Other (specify):	d2	0	
	Add lines d1 and d2		d	0
e	Total revenue (Part I, line 12). Add lines c and d ▶		e	84895

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements		a	85420
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1	0	
2	Prior year adjustments reported on Part I, line 20	b2	0	
3	Losses reported on Part I, line 20	b3	0	
4	Other (specify):	b4	0	
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	85420
d	Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1	0	
2	Other (specify):	d2	0	
	Add lines d1 and d2		d	0
e	Total expenses (Part I, line 17). Add lines c and d ▶		e	85420

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Charlie Redwine P.O. Box 417, Rockwood, TN 37854	Chief: 40	0	0	0
Clint Redwine P.O. Box 417, Rockwood, TN 37854	President, Lieutenant, Board Member: 10	0	0	0
Raymond Roddy P.O. Box 417, Rockwood, TN 37854	VP, Battalion Chief: 30	0	0	0
Kate Antone P.O. Box 417, Rockwood, TN 37854	Secretary/Treasurer, Board Member: 30	0	0	0
Charlie Mead P.O. Box 417, Rockwood, TN 37854	Board Chairman: 40	0	0	0
Mike Luttrell P.O. Box 417, Rockwood, TN 37854	Asst. Chief, Board Vice Chairman: 5	0	0	0
Steve Koren P.O. Box 417, Rockwood, TN 37854	Board Member: 20	0	0	0
Larry Crabtree P.O. Box 417, Rockwood, TN 37854	Battalion Chief: 50	0	0	0
Brandon Burke P.O. Box 417, Rockwood, TN 37854	Captain, Training Officer: 5	0	0	0
		0	0	0

Part VI Other Information (continued)		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b _____		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members	85c _____	
d	Section 162(e) lobbying and political expenditures	85d _____	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e _____	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f _____	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g _____	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h _____	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a _____	
b	Gross receipts, included on line 12, for public use of club facilities	86b _____	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a _____	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b _____	
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	<input type="checkbox"/>	<input checked="" type="checkbox"/>
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="text" value="0"/> ; section 4912 <input type="text" value="0"/> ; section 4955 <input type="text" value="0"/>		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="text" value="0"/>		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization <input type="text" value="0"/>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
89g			
90a	List the states with which a copy of this return is filed <input type="text" value="Tennessee"/>		
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)	90b _____	<input type="text" value="0"/>
91a	The books are in care of <input type="text" value="Charlie Mead"/> Telephone no. <input type="text" value="(865) 354-1993"/> Located at <input type="text" value="P.O. Box 417, Rockwood, TN"/> ZIP + 4 <input type="text" value="37854-0417"/>		
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 <input type="text"/>	91b	<input checked="" type="checkbox"/>
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.		

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** Yes No
 If "Yes," enter the name of the foreign country ▶

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ **92** |

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a None		0		0	0
b					
c					
d					
e					
f Medicare/Medicaid payments		0		0	0
g Fees and contracts from government agencies		0		0	0
94 Membership dues and assessments		0		0	0
95 Interest on savings and temporary cash investments		8			
96 Dividends and interest from securities		0		0	0
97 Net rental income or (loss) from real estate:					
a debt-financed property		0		0	0
b not debt-financed property		0		0	0
98 Net rental income or (loss) from personal property		0		0	0
99 Other investment income		0		0	0
100 Gain or (loss) from sales of assets other than inventory	453310	125		0	0
101 Net income or (loss) from special events		0		0	0
102 Gross profit or (loss) from sales of inventory		0		0	0
103 Other revenue: a Reimbursed Ins. Claims		0		0	2186
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		133		0	2186
105 Total (add line 104, columns (B), (D), and (E))					2319

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
103a	Reimbursed insurance claims incurred from exempt operations incidents

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	0 %	N/A	0	0
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization **make** any transfers **to** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

				Yes	No
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a	N/A				
b					
c					
Totals					

107 Did the reporting organization **receive** any transfers **from** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

				Yes	No
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a	N/A				
b					
c					
Totals					

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

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.

Please Sign Here

Signature of officer _____ Date _____

Type or print name and title _____

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed Preparer's SSN or PTIN (See Gen. Inst. X) _____

Firm's name (or yours if self-employed), address, and ZIP + 4 _____ EIN _____

Phone no. _____ () _____