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Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

OMB No 1545-1150

2013Department of the Treasury
Internal Revenue Service

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.Open to Public
Inspection**A** For the 2013 calendar year, or tax year beginning

and ending

B Check if applicable

- ☒ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

Bellevue Police Officers Association

Number and street (or P O box, if mail is not delivered to street address)

3018 S 87th St

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

Omaha, NE 68124

D Employer identification number

47-0628057

E Telephone number

402-917-0827

F Group Exemption
Number ▶**G** Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶**I** Website: ▶ N/A**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (5) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**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

▶ \$ 113,021.

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	400.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	95,275.
	4	Investment income	4	1,260.
	5a	Gross amount from sale of assets other than inventory	5a	12,500.
	5b	Less cost or other basis and sales expenses	5b	12,500.
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0.
	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	3,127.	
c	Less direct expenses from gaming and fundraising events	6c	1,650.	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	1,477.	
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	459.	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	98,871.	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	5,040.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	9,349.
	13	Professional fees and other payments to independent contractors	13	24,782.
	14	Occupancy, rent, utilities, and maintenance	14	288.
	15	Printing, publications, postage, and shipping	15	47.
	16	Other expenses (describe in Schedule O)	16	9,367.
	17	Total expenses. Add lines 10 through 16	17	48,873.
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	49,998.
Net 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	199,027.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	249,025.

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

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OGDEN, UT

Form 990-EZ (2013)

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Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

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

Form **990-EZ** (2013)

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 ☒

	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	N/A	
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 ▶ 38b 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 section 4911 ▶ N/A , section 4912 ▶ N/A , section 4955 ▶ N/A		
b Section 501(c)(3) and 501(c)(4) 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) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ N/A		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ N/A		
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 ▶ Midwest Accounting & Tax Ser Telephone no ▶ 402-334-2888 Located at ▶ 3018 S 87TH ST, OMAHA, NE ZIP + 4 ▶ 68124		
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 Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
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 ▶		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ▶ <input type="checkbox"/> 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		X
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		X
c Did the organization receive any payments for indoor tanning services during the year?		X
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)?		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)		

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

Yes No
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

47

Yes No

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
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."

(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 and 4947(a)(1) nonexempt

charitable trusts 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

Date

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name **Midwest Accounting & Tax Service, Inc**

Firm's EIN **47-0805373**

Firm's address **3018 S 87th St
Omaha, NE 68124**

Phone no **(402) 334-2888**

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

Yes No

Form 990-EZ (2013)

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

2013

Open to Public
Inspection

Name of the organization

Bellevue Police Officers Association

Employer identification number
47-0628057

Form 990-EZ, Part I, Line 4, Other Investment Income:

Description of Property:	Amount:
Morgan Stanley	667.
Ferrell Gas Partners LP	-1,594.
Morgan Stanley	10.
Morgan Stanley	200.
Morgan Stanley - Unrealized Gain	1,977.
Total Included on Form 990-EZ, line 4	1,260.

Form 990-EZ, Part I, Line 8, Other Revenue:

Description of Other Revenue:	Amount:
Police Federal CU	377.
Other Revenue	82.
Total to Form 990-EZ, line 8	459.

Form 990-EZ, Part I, Line 10, Payments to Affiliates:

Affiliate Name: FOP Grand Lodge

Affiliate Address: 1410 Donelson Pike A-17 Nashville, TN 37217

Purpose of Payment: Membership Dues

Amount of Payment: 3,936.

Affiliate Name: State Lodge FOP

Affiliate Address: 9323 Valley View Dr LaVista, NE 68128

Purpose of Payment: Membership Dues

Amount of Payment: 1,104.

Total included on Form 990-EZ, line 10 5,040.

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

Schedule O (Form 990 or 990-EZ) (2013)

332211
09-04-13

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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Employer identification number
47-0628057

Form 990-EZ, Part I, Line 16, Other Expenses:

Description of Other Expenses:	Amount:
Bank Charges	25.
College Tuition/Donations	1,725.
Convention/Travel	1,053.
Dues	2,949.
Sympathies/Memorials	690.
Banquets/Entertainment	2,076.
Operating Supplies	849.
Total to Form 990-EZ, line 16	9,367.

Form 990-EZ, Part II, Line 24, Other Assets:

Description	Beg. of Year	End of Year
Security Investments	19,070.	7,364.
Ferrel Gas Partnerships	0.	-412.
Total to Form 990-EZ, line 24	19,070.	6,952.

Form 990-EZ, Part III, Primary Exempt Purpose - To work for the establishment and maintenance of fair wages, working conditions, and civil service classifications. Also, to promote a better understanding between the police department and the public.

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.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization

Bellevue Police Officers Association

Employer identification number

47-0628057

The organization, did not, during the year, pay any premiums, directly,
or indirectly, on a personal benefit contract.