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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/form990.

OMB No 1545-1150

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

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

C Name of organization
RAPID CITY PEACE OFFICERS ASSOCIATION
FRATERNAL ORDER OF POLICE LODGE #2
Number and street (or P O box, if mail is not delivered to street address)Room/suite
PO BOX 38
City or town, state or province, country, and ZIP or foreign postal code
RAPID CITY, SD 57709

D Employer identification number
46-0340072
E Telephone number
(605) 484-9355
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: <http://fopldodge2sd.org/>

J Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(6) (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 **\$ 42,991**

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 <input checked="" type="checkbox"/>									
Revenue	1	Contributions, gifts, grants, and similar amounts received						1	12,460
	2	Program service revenue including government fees and contracts						2	150
	3	Membership dues and assessments						3	28,950
	4	Investment income						4	119
	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 \$ _____ 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			
	c	Less direct expenses from gaming and fundraising events				6c	1,545		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)						6d	-1,545
	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	1,312	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8						9	41,446	
Expenses	10	Grants and similar amounts paid (list in Schedule O)						10	7,050
	11	Benefits paid to or for members						11	436
	12	Salaries, other compensation, and employee benefits						12	
	13	Professional fees and other payments to independent contractors						13	3,006
	14	Occupancy, rent, utilities, and maintenance						14	27,559
	15	Printing, publications, postage, and shipping						15	850
	16	Other expenses (describe in Schedule O)						16	10,626
	17	Total expenses. Add lines 10 through 16						17	49,527
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)						18	-8,081
	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	357,170
	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	349,089

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	135,942	22	35,585
23 Land and buildings	123,454	23	220,589
24 Other assets (describe in Schedule O)	166,506	24	153,785
25 Total assets	425,902	25	409,959
26 Total liabilities (describe in Schedule O)	68,732	26	60,870
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	357,170	27	349,089

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?
TO PROVIDE TRAINING AND EDUCATION TO LAW ENFORCEMENT PERSONNEL AND TO CONDUCT CHARITABLE ACTIVITIES FOR THE COMMUNITY

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
PROVIDE BUILDING USE FOR TRAINING OF AREA LAW ENFORCEMENT PERSONNEL AND ALSO TO THE AREA YOUTH AND COMMUNITY ORGANIZATION AS WELL AS TO THE COUNTY FOR A COMMUNITY VOTING STATION
(Grants \$ 6,050) If this amount includes foreign grants, check here

28a41,314

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)

3241,314

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
RYAN PHILIPS PRESIDENT	15 00	0	0	0
CHRISTIAN SIGEL VICE PRESIDENT	15 00	0	0	0
KATHLEEN PHILLIPS SECRETARY	15 00	0	0	0
WAYNE ASSCHERICK TREASURER	15 00	0	0	0
BRIAN FREEOUF DIRECTOR	15 00	0	0	0
EVAN HARRIS DIRECTOR	15 00	0	0	0
CASEY KENDRICK DIRECTOR	15 00	0	0	0
JASON MITZEL DIRECTOR	15 00	0	0	0

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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		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		
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		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 <input type="checkbox"/> 37a 0		
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?		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved <input type="checkbox"/> 38b		
39	Section 501(c)(7) organizations Enter <input type="checkbox"/> 39a		
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 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>		
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	
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 <input type="checkbox"/>		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="checkbox"/>		
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 <input type="checkbox"/>		
42a	The organization's books are in care of <input type="checkbox"/> WAYNE KEEFE Telephone no <input type="checkbox"/> (605) 394-4131 Located at <input type="checkbox"/> 300 KANSAS CITY ST RAPID CITY, SD ZIP + 4 <input type="checkbox"/> 57701		
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="checkbox"/> See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	42b	No
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 <input type="checkbox"/>	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input checked="" type="checkbox"/> <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 43		
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	

		Yes	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

		Yes	No
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	

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		2016-08-04 Date				
	WAYNE ASSCHERICK TREASURER Type or print name and title						
Paid Preparer Use Only	Print/Type preparer's name LEAH BIFULCO CPA		Preparer's signature		Date 2016-08-04	Check <input type="checkbox"/> if self-employed	PTIN P01488872
	Firm's name ▶ CASEY PETERSON & ASSOC					Firm's EIN ▶ 46-0403496	
	Firm's address ▶ 909 ST JOSEPH ST SUITE 101 RAPID CITY, SD 57701					Phone no (605) 348-1930	
May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							

TY 2015 Transfers Personal Benefits Contracts Declaration

Name: RAPID CITY PEACE OFFICERS ASSOCIATION
FRATERNAL ORDER OF POLICE LODGE #2

EIN: 46-0340072

Declaration: 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.

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

2015

Open to Public Inspection

Name of the organization RAPID CITY PEACE OFFICERS ASSOCIATION FRATERNAL ORDER OF POLICE LODGE #2	Employer identification number 46-0340072
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990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 4 - Other Investment Income	Description INTEREST INCOME Amount 119 Total to Form 990-EZ, line 14 27,559
Form 990-EZ, Part I, Line 8 - Other Revenue	Description VENDING INCOME Amount 1,312
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Grantee Name BIG BROTHERS BIG SISTERS OF THE BLACK HILLS Gran tee Address 425 KANSAS CITY ST RAPID CITY, SD 57701 Grantee Relationship NONE Property Description CASH Date of Gift 12/09/15 Amount Given 700
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Grantee Name YOUNG LIFE Grantee Address 318 MT RUSHMORE RD S TE C2 RAPID CITY, SD 57701 Grantee Relationship NONE Date of Gift 04/22/15 Amount Giv en 500
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Grantee Name NEIGHBORWORKS Grantee Address 795 MAIN ST DEADW OOD, SD 57732 Grantee Relationship NONE Date of Gift 06/01/15 Amount Given 300
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Grantee Name CORNERSTONE RESCUE MISSION Grantee Address 30 M AIN ST RAPID CITY, SD 57701 Grantee Relationship NONE Date of Gift 12/09/15 Amount Gi ven 900
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Grantee Name WORKING AGAINST VIOLENCE, INC Grantee Address 5 27 QUINCY ST RAPID CITY, SD 57701 Grantee Relationship NONE Date of Gift 03/07/15 Amo unt Given 2,050
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Grantee Name JUNIOR LEADERSHIP RAPID CITY Grantee Address 44 4 N MT RUSHMORE RD RAPID CITY, SD 57701 Grantee Relationship NONE Date of Gift 02/03/1 5 Amount Given 300
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Grantee Name PENNINGTON COUNTY SHERIFF'S OFFICE Grantee Addre ss 300 KANSAS CITY ST STE 100 RAPID CITY, SD 57701 Grantee Relationship NONE Date of G ift 09/15/15 Amount Given 250
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Grantee Name UNITED WAY OF THE BLACK HILLS Grantee Address 6 21 6TH ST STE 100 RAPID CITY, SD 57701 Grantee Relationship NONE Date of Gift 10/07/15 Amount Given 250
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Grantee Name GUARDIAN TREE Grantee Relationship NONE Date of Gift 12/09/15 Amount Given 200
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Grantee Name HOPE CENTER Grantee Address 615 KANSAS CITY ST RAPID CITY, SD 57701 Grantee Relationship NONE Date of Gift 12/09/15 Amount Given 40 0
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Grantee Name SEXUAL ASSAULT RESPONSE TEAM Grantee Relationshi p NONE Date of Gift 12/09/15 Amount Given 500
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification Grantee Name WESTERN SOUTH DAKOTA SENIOR SERVICES Grantee Add ress 303 N MAPLE AVE RAPID CITY, SD 57701 Grantee Relationship NONE Date of Gift 12/0 9/15 Amount Given 700 Total included on Form 990-EZ, line 10 7,050
Form 990-EZ, Part I, Line 14	Description Depreciation Amount 15,487 Description Other Expenses Amount 12,072
Form 990-EZ, Part I, Line 16 - Other Expenses	Description ADVERTISING Amount 249 Description BOARD EXPENSES Amount 292 Descripti on BROOMBALL EXPENSE Amount 21 Description DONATIONS Amount 100 Description MEMBE RSHIP DUES Amount 2,763 Description GENERAL FUNDRAISING Amount 161 Description INS URANCE Amount 3,040 Description INTEREST EXPENSE Amount 538 Description MEMBER REC RUITMENT Amount 548 Description TRAINING AND CONFERENCES Amount 2,837 Description OTHER EXPENSES Amount 77 Total to Form 990-EZ, line 16 10,626
Form 990-EZ, Part II, Line 24 - Other Assets	Description Other Depreciable Assets Beg of Year Amount 166,506 End of Year Amount 153,785
Form 990-EZ, Part II, Line 26 - Other Liabilities	Description RENOVATION LOAN Beg of Year Amount 68,732 End of Year Amount 60,870