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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)

2016

- 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

Department of the Treasury
Internal Revenue Service**A For the 2016 calendar year, or tax year beginning 01-01-2016 , and ending 12-31-2016**

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

C Name of organization FOP Lodge 31	D Employer identification number 84-1159149
Number and street (or P O box, if mail is not delivered to street address) PO Box 3157	Room/suite
City or town, state or province, country, and ZIP or foreign postal code Littleton, CO 80161	

E Telephone number (303) 994-3794
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)(8) (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 ► \$ 170,279****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	7,000
	2 Program service revenue including government fees and contracts	2	0
	3 Membership dues and assessments	3	156,567
	4 Investment income	4	48
	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	0
	c 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	0
	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	0
	c Less direct expenses from gaming and fundraising events	6c	0
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less cost of goods sold	7b	0
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
	8 Other revenue (describe in Schedule O)	8	6,664
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	170,279
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	149,077
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	624
	14 Occupancy, rent, utilities, and maintenance	14	1,334
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	
	17 Total expenses. Add lines 10 through 16 ►	17	151,035
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	19,244
	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	33,476
	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	52,720

Part II Balance Sheets (see the instructions for 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 I

	(A) Beginning of year	(B) End of year	
22 Cash, savings, and investments	33,476	22	52,720
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	
25 Total assets	33,476	25	52,720
26 Total liabilities (describe in Schedule O)		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	33,476	27	52,720

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?

to provide legal defense ins and fraternal support for sheriff deputies

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) ► <input type="checkbox"/>		32

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

List of Officers, Directors, Trustees, and Key Employees (list each one even if not checked. If the organization used Schedule O to respond to any question in this Part IV, check the box in the first column for each officer, director, trustee, or key employee listed.)

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

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 33 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) 34 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)? 35a 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 35b No

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 35c 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 36 No

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 37b No

b Did the organization file **Form 1120-POL** for this year? 37b 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? 38a No

b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b 40b No

39 Section 501(c)(7) organizations Enter 39a 39b No

a Initiation fees and capital contributions included on line 9 39a 39b No

b Gross receipts, included on line 9, for public use of club facilities 39b 40a No

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► , section 4912 ► , section 4955 ► 40b No

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 ► 40b No

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ► 40b No

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 ► 41 42a The organization's books are in care of ► MIKE GARNEY Telephone no ► (303) 898-6057 Located at ► POB 3157 Littleton, CO ZIP + 4 ► 80161 42b Yes No 42c No 43 43 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)? 42b 42c No

If "Yes," enter the name of the foreign country ► 42b 42c No

See the instructions for exceptions and filing requirements for **FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)** 42b 42c No

c At any time during the calendar year, did the organization maintain an office outside the U.S.? 42b 42c No

If "Yes," enter the name of the foreign country ► 42b 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 44a 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 44b 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 44c No

c Did the organization receive any payments for indoor tanning services during the year? 44c 44d 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 No

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a 45b 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 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	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	46		

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	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	47		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	48		
49a Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	49a		
b If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	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	*****	2017-02-24
	Signature of officer	Date
MIKE GARNSEY TREASURER		
Type or print name and title		

Paid Preparer Use Only	Print/Type preparer's name MICHAEL GREENE CPA	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Firm's name ► MICHAEL E GREENE CPA			Firm's EIN ►	
	Firm's address ► 6040 W LAKESIDE CT LITTLETON, CO 80125			Phone no (303) 683-1561	

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

Additional Data

Software ID:

Software Version:

EIN: 84-1159149

Name: FOP Lodge 31

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

<p>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.</p>	<p>Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.)</p>
<p>28 PROVIDED ADDITIONAL LEGAL DEFENSE FOR APPROX 150 SHERIFF DEPUTIES (Grants \$)</p>	<p>28a</p> <p>If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>

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

<p>Expenses 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.</p>	<p>Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</p>
<p>29 PROVIDED FRATERAL SUPPORT TO APPROX 150 DEPUTIES (Grants \$)</p> <p>If this amount includes foreign grants, check here . . . ➤ <input type="checkbox"/></p>	<p>29a</p>

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

~~Internal Revenue Service~~

Name of the organization

FOP Lodge 31

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.

2016**Open to Public
Inspection****Employer identification number**

84-1159149

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990EZ, Part I, Line 8	member family travel reimbursements 6664

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, Line 24e	member benefits

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, Line 24e	postage

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, Line 24e	FOP functions