

●

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

OMB No. 1545-1150

2017

▶ 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.

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
ST AUGUSTA FIREFIGHTERS RELIEF
ASSOCIATION

Number and street (or P O box, if mail is not delivered to street address) 1914 250TH STREET	Room/suite
---	------------

City or town, state or province, country, and ZIP or foreign postal code
ST AUGUSTA. MN 56301

D Employer identification number

20-8648753

E Telephone number

(320) 249-4343

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. ▶ \$69,870

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	23,007		
	2	Program service revenue including government fees and contracts		2			
	3	Membership dues and assessments		3			
	4	Investment income		4	11,486		
	5a	Gross amount from sale of assets other than inventory	5a		5c		
	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)					
	6	Gaming and fundraising events				6d	
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	22,500			
	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	12,780			
	c	Less direct expenses from gaming and fundraising events	6c	13,679			
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)					
	7a	Gross sales of inventory, less returns and allowances	7a	36	7c		
	b	Less cost of goods sold	7b				
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		36				
8	Other revenue (describe in Schedule O)		8	61			
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	56,191			
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	12,685		
	11	Benefits paid to or for members		11			
	12	Salaries, other compensation, and employee benefits		12	1,565		
	13	Professional fees and other payments to independent contractors		13	1,950		
	14	Occupancy, rent, utilities, and maintenance		14			
	15	Printing, publications, postage, and shipping		15			
	16	Other expenses (describe in Schedule O)		16	4,901		
	17	Total expenses. Add lines 10 through 16 ▶		17	21,101		
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	35,090		
	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	264,195		
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	33,640		
	21	Net assets or fund balances at end of year Combine lines 18 through 20		21	332,925		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form **990-EZ** (2017)

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	74,958	22	60,299
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	189,237	24	272,626
25 Total assets	264,195	25	332,925
26 Total liabilities (describe in Schedule O).	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	264,195	27	332,925

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?
THE PURPOSE OF THE ST AUGUSTA FIREFIGHTERS RELIEF ASSOCIATION IS TO PROVIDE RETIREMENT RELIEF AND OTHER BENEFITS TO ITS MEMBERS AND DEPENDENTS
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 ☐
29
(Grants \$) If this amount includes foreign grants, check here ☐
30
(Grants \$) If this amount includes foreign grants, check here ☐
31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here ☐
32 Total program service expenses (add lines 28a through 31a) **32** 13,735

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

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
ADAM SANDHURST	1 00	100	0	0
PRESIDENT				
RICK SCHULTZ	1 00	100	0	0
VICE PRESIDENT				
LAUREN STANG	1 00	100	0	0
SECRETARY				
DUANE STANG	1 00	599	0	0
TREASURER				
JASON KOSHOIL	1 00	100	0	0
TRUSTEE				
MITCH LAHR	1 00	0	0	0
TRUSTEE				
STEVE SCHLEUTER	1 00	100	0	0
TRUSTEE (PARTIAL YEAR)				
BOB KROLL	1 00	0	0	0
MAYOR				
BILL MCCABE	1 00	0	0	0
CITY ADMINISTRATOR				
MIKE TABATT	1 00	0	0	0
FIRE CHIEF				
MITCH LAHR	1 00	50	0	0
TRUSTEE				

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	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		
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 0			
b Did the organization file Form 1120-POL for this year?	37b		
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		
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 ▶ 0			
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ 0			
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 ▶			
42a The organization's books are in care of ▶ THE ORGANIZATION Telephone no ▶ (320) 249-4343 Located at ▶ 1914 250TH STREET ST AUGUSTA, MN ZIP + 4 ▶ 56301			
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	Yes	No
If "Yes," enter the name of the foreign country ▶			
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 ?	42c		No
If "Yes," enter the name of the foreign country ▶			
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 Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	Yes	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	
49b	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		2018-10-03 Date		
	ADAM SANDHURST PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name NICOLE POSSEHL CPA	Preparer's signature	Date 2018-10-03	Check ☐ if self-employed	PTIN P01272264
	Firm's name ► BERGANKDV LTD			Firm's EIN ► 41-1431613	
	Firm's address ► 220 PARK AVE SOUTH ST CLOUD, MN 56301			Phone no. (320) 251-7010	

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

Additional Data

Software ID:

Software Version:

EIN: 20-8648753

Name: ST AUGUSTA FIREFIGHTERS RELIEF
ASSOCIATION

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.)	
28 THE PURPOSE OF THE ST AUGUSTA FIREFIGHTERS RELIEF ASSOCIATION IS TO PROVIDE RETIREMENT RELIEF AND OTHER BENEFITS TO ITS MEMBERS AND DEPENDENTS (Grants \$ 12,685) If this amount includes foreign grants, check here . . . ☐	28a	13,735

TY 2017 Transfers Personal Benefits Contracts Declaration

Name: ST AUGUSTA FIREFIGHTERS RELIEF
ASSOCIATION

EIN: 20-8648753

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.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		CALENDAR (event type)	(event type)	(total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts	12,220			12,220
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)	12,220			12,220
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	5,103			5,103
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				5,103
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				7,117

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Direct Expenses	1 Gross revenue			22,500	22,500
	2 Cash prizes				
	3 Noncash prizes			7,399	7,399
	4 Rent/facility costs				
	5 Other direct expenses			700	700
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☒ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				8,099
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				14,401

9 Enter the state(s) in which the organization conducts gaming activities MN

a Is the organization licensed to conduct gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain _____

11 Does the organization conduct gaming activities with nonmembers?	☒ Yes ☐ No		
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	☐ Yes ☒ No		
13 Indicate the percentage of gaming activity conducted in			
a The organization's facility	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 100px; text-align: center;">13a</td><td style="width: 100px; text-align: center;">%</td></tr></table>	13a	%
13a	%		
b An outside facility	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 100px; text-align: center;">13b</td><td style="width: 100px; text-align: center;">100 000 %</td></tr></table>	13b	100 000 %
13b	100 000 %		

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► DUANE STANG

Address ► 24186 67TH AVENUE
ST AUGUSTA, MN 56301**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?☐ **Yes** ☒ **No****b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____**c** If "Yes," enter name and address of the third party

Name ► _____

Address ► _____

16 Gaming manager information

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?☐ **Yes** ☒ **No****b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference

Explanation

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
ST AUGUSTA FIREFIGHTERS RELIEF
ASSOCIATION

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

**Open to Public
Inspection**

Employer identification number

20-8648753

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION INTEREST AMOUNT 11,486

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 7 - SALES OF INVENTORY	INCOME GROSS RECEIPTS 36 RETURNS AND ALLOWANCES 0 LESS COST OF GOODS SOLD 0 GROSS PROFIT 36

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION MISCELLANEOUS AMOUNT 61

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION DONATION GRANTEE NAME CITY OF ST AUGUSTA GRANTEE ADDRESS STRE ET ST AUGUSTA, MN 56301 PROPERTY DESCRIPTION UTILITY TRAILER AMOUNT GIVEN 4,986

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION DONATION GRANTEE NAME CITY OF ST AUGUSTA GRANTEE ADDRESS STRE ET ST AUGUSTA, MN 56301 PROPERTY DESCRIPTION THERMAL IMAGER AMOUNT GIVEN 7,699 TOTAL INCLUDED ON FORM 990-EZ, LINE 10 12,685

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION OFFICE EXPENSE AMOUNT 434 DESCRIPTION EQUIPMENT AMOUNT 1,191 DESCRIPTION FEES AMOUNT 489 DESCRIPTION EVENTS AMOUNT 1,050 DESCRIPTION INVESTMENT EXPENSES AMOUNT 1,737 TOTAL TO FORM 990-EZ, LINE 16 4,901

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 20 - OTHER CHANGES IN NET ASSETS	DESCRIPTION UNREALIZED APPRECIATION IN INVESTMENTS AMOUNT 33,640

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION INVESTMENTS BEG OF YEAR AMOUNT 189,237 END OF YEAR AMOUNT 272,626