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Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2008

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning , 2008, and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization Fraternal Order of Police Blossumland Lodge #100		D Employer identification number 23-7190169
		Number and street (or P.O. box, if mail is not delivered to street address) PO Box 302		E Telephone number 269-934-8555
		City or town, state or country, and ZIP + 4 Benton Harbor, MI 49023-0302		F Group Exemption Number . . . ▶

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

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 Organization type (check only one) - ☒ 501(c) (8) (insert no) 4947(a)(1) or 527K Check ☐ if the organization is not a section 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 Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ . . . ▶ \$ **111,424****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	7,395
	4	Investment income	4	5
	5 a	Gross amount from sale of assets other than inventory	5a	
	5 b	Less: cost or other basis and sales expenses	5b	
	5 c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) if any amount is from gaming, check here <input type="checkbox"/>		
Expenses	6 a	Gross revenue (not including \$ of contributions reported on line 1)	6a	92,725
	6 b	Less: direct expenses other than fundraising expenses	6b	80,513
	6 c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	12,212
	7 a	Gross sales of inventory, less returns and allowances	7a	
	7 b	Less: cost of goods sold	7b	
	7 c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶)	8	11,299
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	30,911
	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
Net Assets	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	27,481
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶)	16	6,124
	17	Total expenses. Add lines 10 through 16	17	33,605
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-(2,694)
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	9,283	
20	Other changes in net assets or fund balances (attach explanation)	20		
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	6,589	

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	9,395	6,653
23 Land and buildings	118,252	115,688
24 Other assets (describe ▶)		
25 Total assets	127,647	122,341
26 Total liabilities (describe ▶)	118,364	115,752
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	9,283	6,589

Expenses

28a

33,605

29a

30a

31a

32

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(e) Expense account and other allowances

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Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36 Was there a liquidation, dissolution, termination, or substantial contraction 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		
b 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 unpaid at the start of the period covered by this return?		X
b 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 (4) organizations. 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," complete Schedule L, Part I	40b	N/A
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A
d 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	40e	X
41 List the states with which a copy of this return is filed ▶ MICHIGAN		
42 a The books are in care of ▶ Deniece Fisher Telephone no ▶ 269-921-0015		
Located at ▶ 780 Miller Lane St. Joseph, MI ZIP + 4 ▶ 49085		
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	X
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.		
c At any time during the calendar year, did the organization maintain an office outside of the U S ?	42c	X
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	N/A
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- | | | | | |
|------------|--|------------|-----|----|
| 46 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | 46 | Yes | No |
| 47 | Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | | |
| 48 | Is the organization operating 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(s) a section 527 organization? | 49b | | |
| 50 | Complete this table for the 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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

Total number of other employees paid over \$100,000 ►				

- 51** Complete this table for the 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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors receiving over \$100,000 ▶		

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.

Signature of officer
Deniece Fisher
Type or print name and title

12-7-2010
Date

Preparer's signature

Date

Check if self-employed ☐

Preparer's Identifying Number (See instructions)

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

FIN

Phone no ▶

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

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

▶ **Attach to Form 990 or Form 990-EZ.** Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a

OMB No. 1545-0047

2008

**Open To Public
Inspection**

Name of the organization Fraternal Order of Police
Blossumland Lodge #100

Employer identification number

23-7190169

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations
- b** ☐ Email solicitations
- c** ☐ Phone solicitations
- d** ☐ In-person solicitations
- e** ☐ Solicitation of non-government grants
- f** ☐ Solicitation of government grants
- g** ☐ Special fundraising events

- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? ☐ Yes ☐ No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total ▶						

- 3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

Fraternal Order of Police Blossomland Lodge #100

Schedule G (Form 990 or 990-EZ) 2008

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Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

	(a) Event #1 <small>(event type)</small>	(b) Event #2 <small>(event type)</small>	(c) Other Events <small>(total number)</small>	(d) Total Events (Add col (a) through col (c))
Revenue				
1 Gross receipts				
2 Less Charitable contributions				
3 Gross revenue (line 1 minus line 2)				
Direct Expenses				
4 Cash prizes				
5 Non-cash prizes				
6 Rent/facility costs				
7 Other direct expenses				
8 Direct expense summary Add lines 4 through 7 in column (d)				()
9 Net income summary Combine lines 3 and 8 in column (d)				

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

	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue				
1 Gross revenue	48,568		33,414	81,982
Direct Expenses				
2 Cash prizes	42,499		25,345	67,844
3 Non-cash prizes				
4 Rent/facility costs				
5 Other direct expenses	5,558		3,445	9,003
6 Volunteer labor	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d)				(76,847)
8 Net gaming income summary Combine lines 1 and 7 in column (d)				5135

<p>9 Enter the state(s) in which the organization operates gaming activities <u>MICHIGAN</u></p> <p>a Is the organization licensed to operate gaming activities in each of these states?</p> <p>b If "No," Explain:</p>	<table border="1" style="width: 100%;"> <tr> <th></th> <th>Yes</th> <th>No</th> </tr> <tr> <td>9a</td> <td style="text-align: center;">X</td> <td></td> </tr> <tr> <td>10a</td> <td></td> <td style="text-align: center;">X</td> </tr> <tr> <td>11</td> <td></td> <td style="text-align: center;">X</td> </tr> <tr> <td>12</td> <td></td> <td style="text-align: center;">X</td> </tr> </table>		Yes	No	9a	X		10a		X	11		X	12		X
	Yes	No														
9a	X															
10a		X														
11		X														
12		X														
<p>10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?</p> <p>b If "Yes," Explain</p>																
<p>11 Does the organization operate gaming activities with nonmembers?</p>																
<p>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?</p>																

Schedule G (Form 990 or 990-EZ) 2008

Fraternal Order of Police
Blossomland Lodge #108

Schedule G (Form 990 or 990-EZ) 2008

23-7190169

Page **3**

13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a 100.00 %
b An outside facility	13b %

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

Name ▶ Deniece Fisher

Address ▶ 780 Miller lane St. Joseph, Mi 49085

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

15a	Yes	No
		X

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.

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?

17a	Yes	No
		X

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 ▶ \$ _____

Schedule G (Form 990 or 990-EZ) 2008

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
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DESCRIPTION	AMOUNT
MEMBERSHIP DECALS	292.00
FOP CONVENTION	168.00
LIQUOR LICENSE	198.00
CLEANING SUPPLIES	
PER CAP DUES	3702.00
CHRISTMAS BASKETS	
KIDS CHRISTMAS PARTY	429.00
COMPUTER PROGRAM	442.00
SUPPLIES	893.00
TOTAL TO FORM 990-EZ, LINE 16	<u>56,124.00</u>

FORM 990-EZ	OTHER REVENUE	STATEMENT	2
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DESCRIPTION	AMOUNT
<i>Miscellaneous</i>	1,779.00
RENTAL INCOME	9,520.00
TOTAL TO FORM 990-EZ, LINE 8	<u>11,299.00</u>

FORM 990-EZ	OCCUPANCY, RENT, UTILITIES AND MAINTENANCE	STATEMENT	3
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DESCRIPTION	AMOUNT
DEPRECIATION	2,564.00
OTHER EXPENSES	22,717.00
RENTAL REFUNDS	2,200.00
TOTAL TO FORM 990-EZ, LINE 14	<u>27,481.00</u>

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 4

- A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO
- B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

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STATEMENT 5

TO PROMOTE EDUCATION AND FRATERNATION FOR THOSE IN LAW EFFORCEMENT

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	LAND	092007L				19,000.			19,000.			0.
2	BUILDING	092007SL		39.00	17	100,000.			100,000.	748		2,564.
	* TOTAL 990-EZ PG 1 DEPR					119,000.		0.	119,000.	748	0.	2,564.