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## Form 990-EZ

Department of the Treasury  
Internal Revenue ServiceShort Form  
Return of Organization Exempt From Income Tax

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.

OMB No 1545-1150

2008

Open to Public  
Inspection

A For the 2008 calendar year, or tax year beginning JUL 1, 2008 and ending JUN 30, 2009

<input type="checkbox"/> 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	C Name of organization  FRATERNAL ORDER OF POLICE, ROCK CITY LODGE #22	D Employer identification number  62-0855911	
	Please use IRS label or print or type See Specific Instructions	Number and street (or P.O. box, if mail is not delivered to street address)  P.O. BOX 5754	E Telephone number  423-622-4665
		City or town, state or country, and ZIP + 4  CHATTANOOGA, TN 37406	F Group Exemption Number ►
			G Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►
			H Check ► <input checked="" type="checkbox"/> 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) — <input checked="" type="checkbox"/> 501(c)(8) ► (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	K Check ► <input type="checkbox"/> 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 ► \$ 164,479.	

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

	Revenue	Expenses	Net Assets
1	Contributions, gifts, grants, and similar amounts received	1	87,128.
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	76,835.
4	Investment income	4	16.
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) (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"/>	6c	
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
b	Less direct expenses other than fundraising expenses	6b	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7c	
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)	8	500.
8	Other revenue (describe ► RESTITUTION)	9	164,479.
9	Total revenue Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	10	
10	Grants and similar amounts paid (attach schedule)	11	
11	Benefits paid to or for members	12	4,358.
12	Salaries, other compensation, and employee benefits	13	22,325.
13	Professional fees and other payments to independent contractors	14	23,388.
14	Occupancy, rent, utilities, and maintenance	15	291.
15	Printing, publications, postage, and shipping	16	111,874.
16	Other expenses (describe ► OGDEN, UT)	17	162,236.
17	Total expenses Add lines 10 through 16	18	2,243.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	19	116,271.
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)	20	
20	Other changes in net assets or fund balances (attach explanation)	21	118,514.
21	Net assets or fund balances at end of year. Combine lines 18 through 20		

## 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	13,642.22	14,057.
23	Land and buildings	244,131.23	236,018.
24	Other assets (describe ► )	24	
25	Total assets	257,773.25	250,075.
26	Total liabilities (describe ► )	141,502.26	131,561.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	116,271.27	118,514.

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12-17-08 LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

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**Part III Statement of Program Service Accomplishments (See the instructions for Part III.)**

What is the organization's primary exempt purpose? **SEE STATEMENT 3**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

**Expenses**  
(Required for 501(c)(3)  
and (4) organizations and  
4947(a)(1) trusts; optional  
for others.)

28 YOUTH PROGRAMS-SPONSORSHIP OF YOUTH SPORTS TEAMS, SPORTS CLUB OR ASSOCIATIONS. SPONSORSHIP OF EDUCATIONAL PROGRAMS FOR SCHOOL CHILDREN.

**(Grants \$**  **) If this amount includes foreign grants, check here**

28a

29 \_\_\_\_\_

(Grants \$ ) If this amount includes foreign grants, check here

29a

30

If this amount includes foreign grants, check here

30a

**31 Other program services (attach schedule)**

(Grants \$  ) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

32

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (See the instructions for Part IV.)

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

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity  
 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  
 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.

	Yes	No
33		X
34		X

a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?  
 b If "Yes," has it filed a tax return on Form 990-T for this year?

35a	X
35b	N/A

36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N  
 37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a 0.

36	X
37b	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?  
 b If "Yes," complete Schedule L, Part II and enter the total amount involved

38b	N/A
39a	N/A
39b	N/A

39 Section 501(c)(7) organizations. Enter:

39a	N/A
39b	N/A

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 ► N/A ; section 4912 ► N/A ; section 4955 ► N/A

40b	N/A
40e	X

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

40e	X
40b	N/A

c Enter amount of tax imposed on organization managers or disqualified persons during the year under

sections 4912, 4955, and 4958

► 0.

40e	X
40b	N/A

d Enter amount of tax on line 40c reimbursed by the organization

► 0.

40e	X
40b	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

41 List the states with which a copy of this return is filed. ► TN

42a The books are in care of ► DANNY HILL

Telephone no. ► 423-643-5091

Located at ► 1709 S HOTZCLAW AVENUE, CHATTANOOGA TN

ZIP + 4 ► 37404

42b	Yes	No
42c		X

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.

42c	X
42b	

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 ►

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	X

44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ

44	X
45	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
44	

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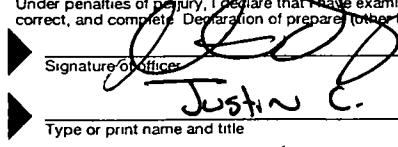
**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

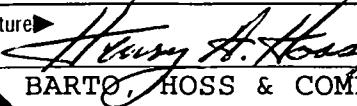
	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48 Is the 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 N/A	(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."

N/A	(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 each receiving over \$100,000 ►			

Sign Here	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 	Date 3/5/10	

Paid Preparer's Use Only	Preparer's signature ► 	Date 2/12/2010	Check if self-employed ► <input type="checkbox"/>	Preparer's Identifying Number (See instr.)
	Firm's name (or yours if self-employed) address and ZIP + 4 ► BARTO, HOSS & COMPANY, P.C. 5751 UPTAIN ROAD, SUITE 100 CHATTANOOGA, TN 37411-4077		EIN ► <input type="checkbox"/>	Phone no. (423) 855-0700

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

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FORM 990-EZ	OTHER EXPENSES	STATEMENT 1
DESCRIPTION		AMOUNT
OFFICER LIFE INSURANCE		25,940.
MEETING EXPENSES/MEALS		5,264.
DONATIONS		15,815.
FOP STATE DUES		3,889.
FOP GRAND LODGE DUES		4,791.
TRAVEL		8,551.
OFFICE EXPENSE		599.
NOTARY FEES		38.
PENALTIES & FINES		456.
FUNDRAISING TELEPHONE		2,069.
FUNDRAISING OFFICE EXPENSE		1,773.
FUNDRAISING TRAVEL		5,382.
FUNDRAISING PROMOTER		37,307.
TOTAL TO FORM 990-EZ, LINE 16		111,874.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS  
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 2

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? . . [X] YES [ ] NO

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STATEMENT 3

THIS IS A POLICE ORGANIZATION DEDICATED TO THE ADVANCEMENT AND PROTECTION OF LAW ENFORCEMENT OFFICERS, THE PROMOTION OF IMPROVED LAW ENFORCEMENT METHODS AND THE TEACHING OF RESPECT FOR LAW AND ORDER. TO INSTILL AND CULTIVATE THE SPIRIT OF LOYALTY IN ITS MEMBERSHIP AND THE SPIRIT OF LOYAL COOPERATION WITH ALL LAW ENFORCEMENT THROUGH OUT THE STATE.