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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 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**Department of the Treasury
Internal Revenue Service**A** For the 2008 calendar year, or tax year beginning **9/01/08**, and ending **8/31/09****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions.**C** Name of organization**FRATERNAL ORDER OF POLICE #1**

Number and street (or P O box, if mail is not delivered to street address)

9115 S 67TH STREET

Room/suite

City or town, state or country, and ZIP + 4

PAPILLION**NE 68133****D** Employer identification number**23-7154109****E** Telephone number**402-699-8140****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) ▶

I Website: ▶ **N/A****J** Organization type (check only one) — ☒ 501(c) (**8**) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K 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. ▶ \$ **587,337**

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	56,937
	4	Investment income	4	3,014
	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 sch)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	503,728
	b	Less: direct expenses other than fundraising expenses	6b	48,809
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	454,919	
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 ▶ See Statement 2)	8	23,658	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	538,528	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	4,000
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	14,205
	13	Professional fees and other payments to independent contractors	13	411,425
	14	Occupancy, rent, utilities, and maintenance	14	5,743
	15	Printing, publications, postage, and shipping	15	1,511
	16	Other expenses (describe ▶ See Statement 3)	16	106,668
	17	Total expenses. Add lines 10 through 16	17	543,552
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-5,024
	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	130,976
	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	125,952

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	138,409	133,063
23 Land and buildings		607
24 Other assets (describe ▶ _____)		
25 Total assets	138,409	133,670
26 Total liabilities (describe ▶ See Statement 4)	7,433	7,718
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	130,976	125,952

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

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What is the organization's primary exempt purpose?

See Statement 5.

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 PROVISION OF LIFE INSURANCE BENEFITS FOR MEMBERS

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

28a	45,283
-----	--------

29 MEMBER BENFITS INCLUDING SCHOLARSHIPS, SOCIAL EVENTS,
TEAM SPONSORSHIP ETC

(Grants \$ **4,000**) If this amount includes foreign grants, check here

29a	6,406
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30 PARTICIPATION AT STATE AND NATIONAL CONVENTIONS, MEETINGS
ETC FOR FRATERNAL AND EDUCATIONAL PURPOSES

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

30a	39,112
-----	--------

31	Other program services (attach schedule)	See Statement 6
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(Grants \$ _____) If this amount includes foreign grants, check here

31a	20,687
-----	--------

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

32	111,488
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Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

[illegible]

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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?		
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 instr 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		
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 40a , section 4912 40a , section 4955 40a		
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		
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40c		
d Enter amount of tax on line 40c reimbursed by the organization 40d		
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. 41 None		
42a The books are in care of 42a RICH GONZALEZ Telephone no. 42a 402-699-8140 9115 S 67TH STREET Located at 42a PAPILLION, NE ZIP + 4 42a 68133		
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: 42b		
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: 42c		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here 43 and enter the amount of tax-exempt interest received or accrued during the tax year 43		
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

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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.

- 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
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization(s) a section 527 organization?
- 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."

	Yes	No
46		
47		
48		
49a		
49b		

(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 each 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.

Sign Here

Signature of officer: MARK A HOWIE Date: 1-7-10
 Type or print name and title: Vice President FOP Lodge 1

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: 1/07/10 Check if self-employed: ☐ Preparer's Identifying Number (See instr): P00642539
 Firm's name (or yours if self-employed): Schleisman Onken & Associates PC EIN: 47-0721744
 address, and ZIP + 4: 13434 A Street Omaha, NE 68144 Phone no: 402-334-3089

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

Form 990-EZ (2008)

Form

4562Department of the Treasury
Internal Revenue Service

(99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2008Attachment
Sequence No **67**

Name(s) shown on return

FRATERNAL ORDER OF POLICE #1

Identifying number

23-7154109

Business or activity to which this form relates

Indirect Depreciation**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	776
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		96	3.0	HY	200DB	32
b 5-year property		678	5.0	HY	200DB	135
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year			12 yrs	S/L	
c 40-year			40 yrs	MM	S/L

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	943
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2008)

DAA

There are no amounts for Page 2

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Federal Statements

FYE: 8/31/2009

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
MEMBERSHIP DUES	\$ 56,937
Total	\$ 56,937

Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
PENSION	\$ 18,735
PICKLE TRANSFER	3,526
MISCELLANEOUS	1,397
Total	\$ 23,658

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	\$
TRAVEL	12,282
CONFERENCES	13,909
MEMBERS INSURANCE EXPENSE	45,283
INSURANCE	1,907
MISCELLANEOUS	499
DONATIONS	18,994
NATIONAL AND STATE DUES	12,921
PUBLICATIONS	750
TAXES - OTHER	20
MEMBERSHIPS	103
Total	\$ 106,668

Statement 4 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 7,433	\$ 7,718
	7,433	7,718

Federal Statements• **Statement 5 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose**Description

PAYMENT OF LIFE INSURANCE AND PROVISION OF OTHER BENEFITS
TO ITS MEMBERS

**Statement 6 - Form 990-EZ, Part III, Line 31 - Statement of Program Service
Accomplishments**Description

SUPPORT OF CHARITABLE AND CIVIC ORGANIZATIONS
DEPRECIATION EXPENSE