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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)

OMB No 1545-1150

2009

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

► 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 \$500,000 and total assets less than \$1,250,000 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 2009 calendar year, or tax year beginning

, 2009, and ending

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 Instructions.

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) P.O. Box 3157		Room/suite	E Telephone number (720) 312-5358
City or town, state or country, and ZIP + 4 Littleton		CO 80161	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 Tax-exempt status (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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ

► \$ **105,825.**

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

1 Contributions, gifts, grants, and similar amounts received	1
2 Program service revenue including government fees and contracts	2
3 Membership dues and assessments	3 104,064.
4 Investment income	4
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)	5c
6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input type="checkbox"/>	6a
a Gross revenue (not including S reported on line 6a) of contributions	6b
b Less: direct expenses other than fundraising expenses	6c
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a
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 ► Refunds)	8 1,761.
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9 105,825.
10 Grants and similar amounts paid (attach schedule)	10
11 Benefits paid to or for members	11 81,420.
12 Salaries, other compensation, and employee benefits	12
13 Professional fees and other payments to independent contractors	13 762.
14 Occupancy, rent, utilities, and maintenance	14
15 Printing, publications, postage, and shipping	15 913.
16 Other expenses (describe ► See Other Expenses Statement)	16 1,742.
17 Total expenses. Add lines 10 through 16	17 84,837.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 20,988.
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 76,420.
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 97,408.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 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	76,420.	22 97,408.
23 Land and buildings	0.	23 0.
24 Other assets (describe ►)	0.	24 0.
25 Total assets	76,420.	25 97,408.
26 Total liabilities (describe ►)	0.	26 0.
27 Net assets or fund balances (line 25 of column (B) must agree with line 21)	76,420.	27 97,408.

2009
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Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? **to provide legal defense ins. for sheriff deputies**

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 section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts; optional for others)

28

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

29

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

31 Other program services (attach schedule)
(Counts \$1000)

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

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

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

33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity Yes No
33 **X**

34 Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes Yes No
34 **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 why the organization did not report the income on Form 990-T.

a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? Yes No
35a **X**

b If 'Yes,' has it filed a tax return on **Form 990-T** for this year? Yes No
35b

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 Yes No
36 **X**

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► **37a** 0. Yes No
37a **X**

b Did the organization file **Form 1120-POL** for this year? Yes No
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 outstanding at the end of the period covered by this return? Yes No
38a **X**

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

39 Section 501(c)(7) organizations Enter:
 a Initiation fees and capital contributions included on line 9 Yes No
39a

b Gross receipts, included on line 9, for public use of club facilities Yes No
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 ► _____ Yes No
40a **X**

b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I Yes No
40b

c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 Yes No
40c

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization Yes No
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 Yes No
40e **X**

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

42a The organization's books are in care of ► Amin Shariff Telephone no ► (303) 921-5325
 Located at ► POB 3157 Littleton CO ZIP + 4 ► 80161

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 ► _____ Yes No
42b **X**

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.**
 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 ► _____ Yes No
42c **X**

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**

44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ Yes No
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 Yes No
45 **X**

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b 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

	Yes	No
46	X	
47	X	
48	X	
49a	X	
49b		

47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II

48 Is the organization 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 a section 527 organization?

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 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 and deferred compensation	(e) Expense account and other allowances
----- <i>None</i>				

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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d 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.		
	► <i>Amir Shariff</i> Signature of officer	► <i>Amir Shariff - TREASURER</i> Type or print name and title	Date <i>03/15/10</i>
Paid Preparer's Use Only	Preparer's signature ► <i>M. Greene</i> Michael Greene CPA	Date <i>03/04/10</i>	Check if self-employed <input checked="" type="checkbox"/> Preparer's Identifying Number (See instructions)
	Firm's name (or yours if self-employed, address, and ZIP + 4) ► <i>Michael Greene, CPA</i> ► <i>6040 W. LAKESIDE CT</i> <i>LITTLETON</i>	► <i>CO 80125</i>	EIN ► <i></i>
		Phone no ► <i>(303) 683-1561</i>	

May the IRS discuss this return with the preparer shown above? See instructions

► Yes No
Form 990-EZ (2009)

BAA

Form 990-EZ, Part I, Line 16

Other Expenses Statement

Other expenses (describe)

donations 1,500.prior period adj 242.Total 1,742.