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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)

► The organization may have to use a copy of this return to satisfy state reporting requirements

2011

Open to Public
Inspection

A For the 2011 calendar year, or tax year beginning		, 2011, and ending	
B Check if applicable		C Name of organization FRATERNAL ORDER OF POLICE MONTGOMERY COUNTY LODGE #35, INC.	
Address change		Doing Business As	
Name change		Number and street (or P O box if mail is not delivered to street address)	
Initial return		Room/suite	
Terminated		18512 OFFICE PARK DRIVE	
Amended return		City or town, state or country, and ZIP + 4	
Application pending		MONTGOMERY VILLAGE, MD 20886	
F Name and address of principal officer		D Employer identification number 23-7190596	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(8) <input type="checkbox"/> (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		E Telephone number (301) 948-4286	
J Website: ► WWW.FOPLODGE35.COM		G Gross receipts \$ 765,823.	
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		If "No," attach a list (see instructions)	
		H(c) Group exemption number ► T5E3	

I Tax-exempt status 501(c)(3) 501(c)(8) (insert no) 4947(a)(1) or 527

J Website: ► WWW.FOPLODGE35.COM

K Form of organization Corporation Trust Association Other ► L Year of formation 1969 M State of legal domicile MD

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities A FRATERNAL ORGANIZATION PROVIDING CERTIFIED REPRESENTATION OF CERTAIN POLICE OFFICERS UNDER POLICE LABOR RELATIONS LAW.	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3 Number of voting members of the governing body (Part VI, line 1a)	3 10.
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 10.
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5 6.
	6 Total number of volunteers (estimate if necessary)	6 2.
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0
	b Net unrelated business taxable income from Form 990-T, line 34	7b 0
	8 Contributions and grants (Part VIII, line 1h)	815. 1,725.
	9 Program service revenue (Part VIII, line 2g)	703,737. 732,304.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,776. 4,775.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,253. 3,739.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	717,581. 742,543.	
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0 0	
14 Benefits paid to or for members (Part IX, column (A), line 4)	0 0	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	154,810. 174,231.	
16a Professional fundraising fees (Part IX, column (A), line 11e)	0 0	
b Total fundraising expenses (Part IX, column (D), line 25) ► RECEIVED	0	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	427,958. 750,052.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	582,768. 924,283.	
19 Revenue less expenses Subtract line 18 from line 12	134,813. -181,740.	

Revenues	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	815.	1,725.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	703,737.	732,304.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,776.	4,775.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,253.	3,739.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	717,581.	742,543.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	154,810.	174,231.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ► RECEIVED	0	0
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	427,958.	750,052.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	582,768.	924,283.	
19 Revenue less expenses Subtract line 18 from line 12	134,813.	-181,740.	
20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year	
21 Total liabilities (Part X, line 26)	787,323.	607,892.	
22 Net assets or fund balances. Subtract line 21 from line 20	2,676.	13,530.	
	784,647.	594,362.	

Part II Signature Block

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 Jane A. Milne	Date 11/28/13
	Type or print name and title Jane A. MILNE / SECRETARY	Date 11/28/13

Paid Preparer Use Only	Print/Type preparer's name JEFFREY ELLENBOGEN CPA	Preparer's signature 	Date 9/12/12	Check <input type="checkbox"/> If self-employed PTIN P00133227
	Firm's name ► CJE ASSOCIATES, P.C.			Firm's EIN ► 30-0003034
	Firm's address ► 18720 BLOOMFIELD ROAD, JOLNEY, MD 20832-1308			Phone no 301-570-1875

May the IRS discuss this return with the preparer shown above? (see instructions) **X** Yes **No**

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2011)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III 1 Briefly describe the organization's mission

A FRATERNAL ORGANIZATION PROVIDING CERTIFIED REPRESENTATION OF
CERTAIN POLICE OFFICERS UNDER POLICE LABOR RELATIONS LAW.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code _____) (Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)

FRATERNAL PROGRAMS AND ACTIVITIES - CIVIC, EDUCATIONAL,
SOCIAL AND CHARITABLE PROGRAMS CONSISTING OF MEETINGS
AND COMMUNITY PROGRAMS THROUGH THE ORGANIZED EFFORTS OF
POLICE OFFICERS.

4b (Code _____) (Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)

COLLECTIVE BARGAINING - TO ORGANIZE FOR PROMOTION OF A
COOPERATIVE RELATIONSHIP BETWEEN THE MONTGOMERY COUNTY
GOVERNMENT AND IT'S POLICE OFFICERS.

4c (Code _____) (Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O)

(Expenses \$ _____) including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ►

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X
3 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	3	X
4 Section 501(c)(3) organizations. 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	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.	21	X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III.	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J.	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25.	24a	X
24b		24b	
24c		24c	
24d		24d	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.	25a	
25b		25b	
26	Is the organization 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.	26	X
27	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II.	27	X
28	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III.		
28a	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)	28a	X
28b	a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.	28b	X
28c	b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.	28c	X
29	c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV.		
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I.	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
35b	b 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," complete Schedule R, Part V, line 2.	35b	X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.	36	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI.	37	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	38	X

Part V Statements Regarding Other IRS Filings and Tax Compliance		Check if Schedule O contains a response to any question in this Part V	Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	11	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	6	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).</i>	2b	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No," provide an explanation in Schedule O</i>	3b		
4a	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)?	4a	X	
b	If "Yes," enter the name of the foreign country: ► <i>See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts</i>	5a	X	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5b	X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5c		
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	6a	X	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6b	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	7a		
7	Organizations that may receive deductible contributions under section 170(c).	7b		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7c		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7d		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7e		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7f		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7g		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7h		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	8		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	9a		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9b		
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966?			
b	Did the organization make a distribution to a donor, donor advisor, or related person?			
10	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	Section 501(c)(12) organizations. Enter			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state?			
	<i>Note. See the instructions for additional information the organization must report on Schedule O</i>			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X	
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>	14b		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

Check if Schedule O contains a response to any question in this Part VI X

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	1a 10	
1b	Enter the number of voting members included in line 1a, above, who are independent	1b 10	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2 X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3 X	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4 X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5 X	
6	Did the organization have members or stockholders?	6 X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a X	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	8a X	
a	The governing body?	8b X	
b	Each committee with authority to act on behalf of the governing body?		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9 X	

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)

	Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c X
13	Did the organization have a written whistleblower policy?	13 X
14	Did the organization have a written document retention and destruction policy?	14 X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15a X
a	The organization's CEO, Executive Director, or top management official	15b X
b	Other officers or key employees of the organization	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b

Section C. Disclosure

- List the states with which a copy of this Form 990 is required to be filed ►
- Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply

Own website Another's website Upon request
- Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► CORPORATION 18512 OFFICE PARK DRIVE MONTGOMERY VILLAGE, MD 20886 301-948-4286

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

 Check if Schedule O contains a response to any question in this Part VII
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee"

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees; highest compensated employees, and former such persons

 Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated	Former			
(1) MARC B ZIFCAK PRESIDENT	50.00	X		X				20,678.	0	0
(2) WALTER BADER PAST-PRESIDENT	50.00	X						0	0	0
(3) JANE A MILNE SECRETARY	40.00	X		X				65,494.	0	0
(4) PAUL BORJA TREASURER	3.00	X		X				6,000.	0	0
(5) TORRIE COOKE CORPORATION VICE-PRESIDENT	15.00	X		X				0	0	0
(6) MELANIE EBERLY STATE TRUSTEE	1.00	X						0	0	0
(7) DANA F BROWN VICE PRESIDENT	1.00	X		X				0	0	0
(8) JOHN R HOWARD CHIEF STEWARD	1.00	X						0	0	0
(9) SUZANNE BEAM CONDUCTOR	1.00	X						0	0	0
(10) MATT FRASCA GUARD	15.00	X						0	0	0
(11) MICHAEL KANE SEARGANT AT ARMS	1.00	X						0	0	0
(12) VICTOR KENNEDY CHAPLAIN	1.00	X						0	0	0
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

1b Sub-total ► **92,172.** **0** **0**
c Total from continuation sheets to Part VII, Section A ► **0** **0** **0**
d Total (add lines 1b and 1c) ► **92,172.** **0** **0**

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► 0

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 0

Part VIII - Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a			
	1b Membership dues	1b			
	1c Fundraising events	1c			
	1d Related organizations	1d			
	1e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,725.		
	g Noncash contributions included in lines 1a-1f \$				
	h Total. Add lines 1a-1f		1,725.		
Program Service Revenue		Business Code			
	2a MEMBERSHIP DUES	900099	732,304.	732,304.	
	b				
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f		732,304.		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	ATTACHMENT 1	4,775.		4,775.
	4 Income from investment of tax-exempt bond proceeds		0		
	5 Royalties		0		
	6a Gross rents	(i) Real			
	b Less: rental expenses	(ii) Personal			
	c Rental income or (loss)				
	d Net rental income or (loss)		0		
	7a Gross amount from sales of assets other than inventory	(i) Securities			
	b Less: cost or other basis and sales expenses	(ii) Other			
	c Gain or (loss)				
	d Net gain or (loss)		0		
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a	23,380.		
	b Less direct expenses	b	23,280.		
	c Net income or (loss) from fundraising events		ATTACH 2.	100.	
	9a Gross income from gaming activities See Part IV, line 19	a			
	b Less direct expenses	b			
	c Net income or (loss) from gaming activities			0	
	10a Gross sales of inventory, less returns and allowances	a			
	b Less cost of goods sold	b			
	c Net income or (loss) from sales of inventory.			0	
	Miscellaneous Revenue	Business Code			
	11a MISCELLANEOUS	900099	3,639.	3,639.	
	b				
	c				
	d All other revenue				
	e Total. Add lines 11a-11d		3,639.		
	12 Total revenue. See instructions		742,543.	735,943.	4,775.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	0			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	0			
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	92,172.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	63,176.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	0			
10 Payroll taxes	18,883.			
11 Fees for services (non-employees)				
a Management	0			
b Legal	328,396.			
c Accounting	9,843.			
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	0			
g Other	0			
12 Advertising and promotion	0			
13 Office expenses	18,711.			
14 Information technology	0			
15 Royalties	0			
16 Occupancy	14,485.			
17 Travel	367.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	34,342.			
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	15,904.			
23 Insurance ATCH 5	4,514.			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a ARBITRATORS	18,646.			
b BROKER FEES	150.			
c CLOTHING ALLOWANCE	754.			
d COMPUTER SUPPLIES	905.			
e All other expenses ATTACHMENT 3	303,035.			
25 Total functional expenses. Add lines 1 through 24e	924,283.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	458,278.	1	295,669.
	2 Savings and temporary cash investments	0	2	0
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	0	4	0
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	5	0
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	0	9	0
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	415,524.		
	b Less accumulated depreciation	10b	235,842.	
			10c	179,682.
	11 Investments - publicly traded securities	140,522.	11	132,541.
	12 Investments - other securities. See Part IV, line 11	0	12	0
	13 Investments - program-related See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets See Part IV, line 11	0	15	0
	16 Total assets. Add lines 1 through 15 (must equal line 34)	787,323.	16	607,892.
Liabilities	17 Accounts payable and accrued expenses	0	17	0
	18 Grants payable	0	18	0
	19 Deferred revenue	0	19	0
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,676.	25	13,530.
	26 Total liabilities. Add lines 17 through 25	2,676.	26	13,530.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	784,647.	27	594,362.
	28 Temporarily restricted net assets	0	28	0
	29 Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	784,647.	33	594,362.
	34 Total liabilities and net assets/fund balances	787,323.	34	607,892.

Part XI Reconciliation of Net Assets	
Check if Schedule O contains a response to any question in this Part XI	<input checked="" type="checkbox"/>
1 Total revenue (must equal Part VIII, column (A), line 12)	1 742,543.
2 Total expenses (must equal Part IX, column (A), line 25)	2 924,283.
3 Revenue less expenses. Subtract line 2 from line 1	3 -181,740.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4 784,647.
5 Other changes in net assets or fund balances (explain in Schedule O)	5 -8,545.
6 Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6 594,362.

Part XII Financial Statements and Reporting	
Check if Schedule O contains a response to any question in this Part XII	<input type="checkbox"/>
1 Accounting method used to prepare the Form 990	<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O	
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a <input type="checkbox"/> X
b Were the organization's financial statements audited by an independent accountant?	2b <input checked="" type="checkbox"/>
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c <input checked="" type="checkbox"/>
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both	
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	3a
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3b
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization **FRATERNAL ORDER OF POLICE**
MONTGOMERY COUNTY LODGE #35, INC.

Employer identification number
23-7190596

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/>	Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/>	Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

11 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements
b Total acreage restricted by conservation easements
c Number of conservation easements on a certified historic structure included in (a)
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► -----
4 Number of states where property subject to conservation easement is located ► -----
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
► -----
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
► \$ -----
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items
(i) Revenues included in Form 990, Part VIII, line 1 ► \$ -----
(ii) Assets included in Form 990, Part X ► \$ -----
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items
a Revenues included in Form 990, Part VIII, line 1 ► \$ -----
b Assets included in Form 990, Part X ► \$ -----

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other
c <input type="checkbox"/> Preservation for future generations	

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
11a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as.

a Board designated or quasi-endowment ► %

b Permanent endowment ► %

c Temporarily restricted endowment ► %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Yes	No
3a(i)	
3a(ii)	
3b	

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		277,189	129,411	147,778
c Leasehold improvements		46,028	28,160	17,868
d Equipment		63,697	57,883	5,814
e Other		28,610	20,388	8,222

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)). ► 179,682.

Schedule D (Form 990) 2011

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		

Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ►

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ►

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ►

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PAYROLL TAXES WITHHELD	5,010.
(3) DUE TO NLEOMF	2,676.
(4) CREDIT CARDS PAYABLE	5,844.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ► 13,530.

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	742,543.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	924,283.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-181,740.
4	Net unrealized gains (losses) on investments	4	-8,545.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	94,310.
9	Total adjustments (net) Add lines 4 through 8	9	85,765.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	-95,975.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	723,991.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-8,545.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	29,312.
e	Add lines 2a through 2d	2e	20,767.
3	Subtract line 2e from line 1	3	703,224.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	39,319.
c	Add lines 4a and 4b	4c	39,319.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	742,543.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	819,966.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	32,215.
e	Add lines 2a through 2d	2e	32,215.
3	Subtract line 2e from line 1	3	787,751.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	136,532.
c	Add lines 4a and 4b	4c	136,532.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	924,283.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4; Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2; Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

SEE PAGE 5

Part XIV Supplemental Information (continued)**PART XII****LINE 2D**

ACCRUAL TO CASH ADJUSTMENTS - END OF YEAR

PART XII**LINE 4B**

ACCRUAL TO CASH ADJUSTMENTS BEGINNING OF YEAR

PART XIII**LINE 2D**

ACCRUAL TO CASH ADJUSTMENTS - END OF YEAR

PART XIII**LINE 4B**

ACCRUAL TO CASH ADJUSTMENTS - BEGINNING OF YEAR

PART XI**LINE 8**

NET ACCRUAL TO CASH ADJUSTMENTS

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Department of the Treasury
Internal Revenue Service**

Supplemental Information Regarding Fundraising or Gaming Activities

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization **FRATERNAL ORDER OF POLICE**
MONTGOMERY COUNTY LODGE #35, INC.

Employer identification number

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

<input type="checkbox"/> a	Mail solicitations	<input type="checkbox"/> e	Solicitation of non-government grants
<input type="checkbox"/> b	Internet and email solicitations	<input type="checkbox"/> f	Solicitation of government grants
<input type="checkbox"/> c	Phone solicitations	<input type="checkbox"/> g	Special fundraising events
<input type="checkbox"/> d	In-person solicitations		

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 services? 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

(i) Name and address 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		
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
Total					

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

Part II Fundraising Events. Complete if the organization answered "Yes" to 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

	(a) Event #1 GOLF TOURNAMENT (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	23,380.		23,380.
	2 Less Charitable contributions			
	3 Gross income (line 1 minus line 2).	23,380.		23,380.
Direct Expenses	4 Cash prizes			
	5 Noncash prizes			
	6 Rent/facility costs	12,886.		12,886.
	7 Food and beverages	135.		135.
	8 Entertainment			
	9 Other direct expenses	10,259.		10,259.
	10 Direct expense summary Add lines 4 through 9 in column (d)			► (23,280.)
	11 Net income summary Combine line 3, column (d), and line 10			► 100.

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			
Direct Expenses	2 Cash prizes			
	3 Noncash prizes			
	4 Rent/facility costs			
	5 Other direct expenses			
	6 Volunteer labor	Yes _____ % No _____ %	Yes _____ % No _____ %	Yes _____ % No _____ %
	7 Direct expense summary Add lines 2 through 5 in column (d)			► ()
	8 Net gaming income summary Combine line 1, column d, and line 7			►

9 Enter the state(s) in which the organization operates gaming activities.

a Is the organization licensed to operate gaming activities in each of these states? Yes No
b If "No," explain _____

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
b If "Yes," explain _____

Schedule G (Form 990 or 990-EZ) 2011

11 Does the organization operate 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 operated in

13a	%
13b	%

a The organization's facility

b An outside facility

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

Name ► _____

Address ► _____

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 to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Complete this part to provide the explanation 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 complete this part to provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization

FRATERNAL ORDER OF POLICE

Employer identification number

MONTGOMERY COUNTY LODGE #35, INC.

23-7190596

FORM 990, PAGE 6, PART VI, SECTION A, LINE 11

REVIEW OF FORM 990

AS THE CPA PREPARER OF FORM 990, I COMPLETED A FINAL DRAFT OF FORM 990 AND ALL APPROPRIATE SCHEDULES. I MET WITH TORRIE COOKE, THE ORGANIZATION PRESIDENT, AND REVIEWED ALL FORMS AND SCHEDULES FOR ACCURACY AND TO CONFIRM THESE FORMS ARE TRUE AND COMPLETE. UPON TORRIE'S APPROVAL, I ASSEMBLED A FINAL COPY OF THE RETURN AND SENT TO HIM FOR SIGNATURE AND FILING.

FORM 990, PAGE 6, PART VI, SECTION C, LINE 19

HOW THE ORGANIZATION MAKES AVAILABLE TO THE PUBLIC GOVERNING DOCUMENTS. THE ORGANIZATION'S POLICY STATES THAT ANYONE WISHING TO SEE ANY OF IT'S GOVERNING DOCUMENTS OR FINANCIAL STATEMENTS CAN COME TO THEIR OFFICE AND REQUEST COPIES FOR REVIEW.

ATTACHMENT 1

FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
LTCG ON INVESTMENTS	563.			563.
INTEREST AND DIVIDENDS		4,212.		4,212.
TOTALS		4,775.		4,775.

Name of the organization **FRATERNAL ORDER OF POLICE
MONTGOMERY COUNTY LODGE #35, INC.**

Employer identification number
23-7190596

ATTACHMENT 2FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
GOLF TOURNAMENT	23,380.	23,280.	100.
TOTALS	<u>23,380.</u>	<u>23,280.</u>	<u>100.</u>

ATTACHMENT 3FORM 990, PART IX - OTHER EXPENSES

<u>DESCRIPTION</u>	<u>(A) TOTAL EXPENSES</u>	<u>(B) PROGRAM SERVICE EXP.</u>	<u>(C) MANAGEMENT AND GENERAL</u>	<u>(D) FUNDRAISING EXPENSES</u>
CONSULTANTS	17,186.			
DOCUMENT IMAGING	5,036.			
DONATIONS	7,226.			
DUES AND SUBSCRIPTIONS	20,191.			
ENTERTAINMENT	23,733.			
FLOWERS AND AWARDS	5,858.			
MEDICAL/TECH/POLYGRAPH	354.			
PRINTING AND POSTAGE	13,783.			
PUBLIC MARKETING	145,897.			
REPAIRS AND MAINTENANCE	9,421.			
TAXES AND LICENSES	24,340.			
TELEPHONE	24,110.			
UTILITIES	5,900.			
TOTALS	<u>303,035.</u>			

ATTACHMENT 4

Name of the organization FRATERNAL ORDER OF POLICE
MONTGOMERY COUNTY LODGE #35, INC.

Employer identification number
23-7190596

ATTACHMENT 4 (CONT'D)

FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>COST OR FMV</u>
COMMON STOCK & BONDS	132,541.	FMV
TOTALS	<u>132,541.</u>	

Depreciation and Amortization
(Including Information on Listed Property)Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.

► Attach to your tax return.

2011

Attachment
Sequence No 179

Name(s) shown on return

Identifying number

FRATERNAL ORDER OF POLICE

23-7190596

Business or activity to which this form relates

GENERAL 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 instructions)	1		
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		
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		
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	
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 2010 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 2012. 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	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	15,544.

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 2011	17	
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 ►		

Section B - Assets Placed in Service During 2011 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						
b 5-year property						
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 2011 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 instructions	22	15,544.
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	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?			Yes	No	24b If "Yes," is the evidence written?	Yes	No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use.								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles) 31 Total commuting miles driven during the year . . . 32 Total other personal (noncommuting) miles driven . . . 33 Total miles driven during the year Add lines 30 through 32 . . . 34 Was the vehicle available for personal use during off-duty hours? . . . 35 Was the vehicle used primarily by a more than 5% owner or related person? . . . 36 Is another vehicle available for personal use? . . .	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . 39 Do you treat all use of vehicles by employees as personal use? . . . 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . .	Yes	No

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions)					
43 Amortization of costs that began before your 2011 tax year					
				43	360
44 Total. Add amounts in column (f) See the instructions for where to report					
				44	360

Description of Property
GENERAL DEPRECIATION

DEPRECIATION		2011											
Asset description	Date placed in service	Unadjusted Cost or basis	Bus. %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Me- thod	ACRS CRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
2 HP PRINTERS	05/26/1999	570.	100.000			570.	570.	570.	SL	5.000			
4 OFFICE CHAIRS	08/05/1999	420.	100.000			420.	420.	420.	SL	7.000			
2 LATERAL FILES	08/05/1999	1,233	100.000			1,233.	1,233.	1,233.	SL	7.000			
CONFERENCE TABLE	08/05/1999	1,146	100.000			1,146.	1,148.	1,148.	SL	7.000			
14 CONF RM CHAIRS	08/05/1999	2,264.	100.000			2,264.	2,264.	2,264.	SL	7.000			
5 BOOKCASES	08/05/1999	1,092.	100.000			1,092.	1,092.	1,092.	SL	7.000			
COMPUTER UPGRADES	08/31/1994	2,061.	100.000			2,061.	2,061.	2,061.	SL	5.000			
HP COMPUTER (PAUL)	01/07/1999	2,150.	100.000			2,150.	2,150.	2,150.	SL	5.000			
LHI - LODGE	01/01/2000	19,965.	100.000			19,965.	19,965.	19,965.	SL	5.000			
CONDO (18512)	01/01/1988	144,428.	100.000			144,428.	83,050.	86,661.	SL	10.000			3,611.
CONDO (18516)	05/27/1999	132,761.	100.000			132,761.	39,346.	42,750.	SL	99.000			3,404.
NETWORKING	03/16/2000	6,380.	100.000			6,380.	6,380.	6,380.	SL	5.000			
NETWORKING	08/30/2000	3,872.	100.000			3,872.	3,872.	3,872.	SL	5.000			
CREDENZA	08/05/2001	1,197.	100.000			1,197.	1,197.	1,197.	SL	7.000			
PAPER SHREDDER	06/14/2002	612.	100.000			612.	610.	610.	SL	5.000			
SONY TAPE UNIT	06/19/2002	720.	100.000			720.	720.	720.	SL	5.000			
LODGE FIF VARIOUS	01/01/1990	8,166.	100.000			8,166.	8,166.	8,166.	SL	7.000			
DESK/HUTCH	06/18/2005	1,762.	100.000			1,762.	1,762.	1,762.	SL	5.000			
DELL LATITUDE LAP	06/16/2005	1,548.	100.000			1,548.	1,548.	1,548.	SL	5.000			
Less Retired Assets													
Subtotals							401,456.	217,778.	233,322.				15,544.
Listed Property													
Less: Retired Assets													
Subtotals													
TOTALS							401,456.	217,778.	233,322.				15,544.
AMORTIZATION													
Asset description	Date placed in service	Cost or basis					Accumulated amortization	Ending accumulated amortization	Code	Life		Current-year amortization	
FLOORING 18512	01/10/2005	7,034.					1,080.	1,260.	A178	39.000		180.	
FLOORING 18518	01/10/2005	7,034.					1,080.	1,260.	A178	39.000		180.	
TOTALS													360.

Description of Property

GENERAL DEPRECIATION

DEDICATION

FRATERNAL ORDER OF PO

GENERAL DEDUCTION

Assets Retired