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**A For the 2012 calendar year, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_**

<input type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> <b>FRATERNAL ORDER OF POLICE OF WHEELING LODGE # 38</b>		<b>D Employer identification number</b> <b>23-7586208</b>	
	<b>Doing Business As</b> <b>P.O. BOX 729</b>		<b>E Telephone number</b>	
	<b>Number and street (or P O box if mail is not delivered to street address)</b> <b>P.O. BOX 729</b>		<b>Room/suite</b>	
	<b>City, town or post office, state, and ZIP code</b> <b>WHEELING WV 26003</b>			
	<b>F Name and address of principal officer</b> <b>THOMAS J. HOWARD P.O. BOX 729 WHEELING WV 26003</b>		<b>G Gross receipts \$</b> <b>483,378</b>	
			<b>H(a) Is this a group return for affiliates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			<b>H(b) Are all affiliates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
<b>I Tax-exempt status</b> <input 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	<b>H(c) Group exemption number ►</b>			
<b>J Website ►</b> <b>N/A</b>				
<b>K Form of organization</b> <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ►	<b>L Year of formation</b>		<b>M State of legal domicile</b> <b>WV</b>	

## Part I Summary

1 Briefly describe the organization's mission or most significant activities:  
PROVIDE FUNDING FOR UNDER PRIVELGED CHILDREN'S HEALTH AND CHRISTMAS  
PRESENTS AND ALSO COMMUNITY AWARENESS FOR OFFICERS.

2 Check this box ►  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)  
4 Number of independent voting members of the governing body (Part VI, line 1b)  
5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)  
6 Total number of volunteers (estimate if necessary)  
7a Total unrelated business revenue from Part VIII, column (C), line 12  
    b Net unrelated business taxable income from Form 990-T, line 34

3	0
4	0
5	0
6	0
7a	187,127
7b	37,710

8 Contributions and grants (Part VIII, line 1h)	77,185	94,242
9 Program service revenue (Part VIII, line 2g)	0	0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	392
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10e, and 11e)	225,112	214,127
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	302,297	308,761
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)	89,442	85,773
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ►	0	0
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	165,927	226,295
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	255,369	312,068
19 Revenue less expenses Subtract line 18 from line 12	46,928	-3,307

Prior Year	Current Year
77,185	94,242
0	0
0	392
225,112	214,127
302,297	308,761
0	0
0	0
89,442	85,773
0	0
165,927	226,295
255,369	312,068
46,928	-3,307
Beginning of Current Year	End of Year
110,036	105,990
12,938	12,199
97,098	93,791

**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.

Signature of officer

5/16/13

## THOMAS J. HOWARD

## President

Type or print name and title

<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature	Date	Check <input checked="" type="checkbox"/> if	PTIN
	Gary W. Glessner, CPA		Gary W. Glessner, CPA	05/16/13	self-employed	P00153510
	Firm's name ► GLESSNER & ASSOCIATES, PLLC			Firm's EIN ► 55-0761732		
2084 NATIONAL ROAD						
Firm's address ► WHEELING, WV 26003			Phone no 304-243-9071			

May the IRS discuss this return with the preparer shown above? (see instructions)

**For Paperwork Reduction Act Notice, see the separate instructions  
DAA**

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III 

1 Briefly describe the organization's mission

**PROVIDE FUNDING FOR UNDER PRIVELGED CHILDREN'S HEALTH AND CHRISTMAS PRESENTS AND ALSO COMMUNITY AWARENESS FOR OFFICERS.**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 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 \$ )  
**PROVIDE FUNDING FOR UNDER PRIVELGED CHILDREN'S HEALTH AND CHRISTMAS**

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

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	X
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, for escrow or custodial account liability, 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 and XII	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 and XII 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	

Form 990 (2012) **FRATERNAL ORDER OF POLICE OF**  
**Part IV Checklist of Required Schedules (continued)**

23-7586208

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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

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

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

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

- b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
- c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?
- d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?

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

- b 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 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II

27 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

28 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)

- a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV
- b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV
- 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

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

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

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

- b If "Yes" to line 35a, 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

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

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

38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O

	Yes	No
21		X
22		X
23		X
24a		X
24b		
24c		
24d		
25a		
25b		
26		X
27		X
28a		X
28b		X
28c		X
29		X
30		X
31		X
32		X
33		X
34		X
35a		X
35b		
36		
37		X
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			
1b			
1c		X	
2a			
2b			
3a	X		
3b	X		
4a		X	
5a	X		
5b	X		
5c			
6a		X	
6b			
7a			
7b			
7c			
7d			
7e			
7f			
7g			
7h			
8			
9a			
9b			
10a			
10b			
11a			
11b			
12a			
12b			
13a			
13b			
13c			
14a			X
14b			

1 Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable

2 Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable

3 Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

4 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

5 If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)

6 Did the organization have unrelated business gross income of \$1,000 or more during the year?

7 If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O

8 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)?

9 If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts

10 Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?

11 Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?

12 If "Yes" to line 5a or 5b, did the organization file Form 8886-T?

13 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 as charitable contributions?

14 If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?

15 Organizations that may receive deductible contributions under section 170(c).

16a 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?

16b If "Yes," did the organization notify the donor of the value of the goods or services provided?

16c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?

16d If "Yes," indicate the number of Forms 8282 filed during the year

16e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

16f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

16g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?

16h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?

17 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?

18 Sponsoring organizations maintaining donor advised funds.

18a Did the organization make any taxable distributions under section 4966?

18b Did the organization make a distribution to a donor, donor advisor, or related person?

19 Section 501(c)(7) organizations. Enter.

19a Initiation fees and capital contributions included on Part VIII, line 12

19b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities

20 Section 501(c)(12) organizations. Enter

20a Gross income from members or shareholders

20b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them )

21 Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?

21b If "Yes," enter the amount of tax-exempt interest received or accrued during the year

22 Section 501(c)(29) qualified nonprofit health insurance issuers.

22a Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O

22b 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

22c Enter the amount of reserves on hand

23 Did the organization receive any payments for indoor tanning services during the tax year?

23b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

**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

### Section A. Governing Body and Management

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

1b Enter the number of voting members included in line 1a, above, who are independent

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?

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?

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?

5 Did the organization become aware during the year of a significant diversion of the organization's assets?

6 Did the organization have members or stockholders?

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?

b Are any governance decisions of the organization reserved to (or subject to approval by) members,  
 stockholders, or persons other than the governing body?

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a The governing body?

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

	Yes	No
1a		
1b		
2		X
3		X
4		X
5		X
6		X
7a		X
7b		X
8a	X	
8b	X	
9		X

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

10a Did the organization have local chapters, branches, or affiliates?

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?

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?

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

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"  
 describe in Schedule O how this was done

13 Did the organization have a written whistleblower policy?

14 Did the organization have a written document retention and destruction policy?

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?

a The organization's CEO, Executive Director, or top management official

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?

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?

	Yes	No
10a		X
10b		
11a		X
12a		X
12b		
12c		
13		X
14		X
15a		X
15b		X
16a		X
16b		

### Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► WV

18 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  Other (explain in Schedule O)

19 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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the  
 organization ► WILLIAM CRISWELL 607 SCHRADER AVE.

WHEELING

WV 26003

304-243-9071

**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 organizations compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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	
		or director Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated employee				
(1) THOMAS HOWARD	0.00 0.00			X				0	0	0
(2) DOUGLAS HOWELL	0.00 0.00			X				0	0	0
(3) WILLIAM CRISWELL	0.00 0.00			X				0	0	0
(4) BRANDI ALDERMAN	0.00 0.00			X				0	0	0
(5) JON STIPEPICH	0.00 0.00			X				0	0	0
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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 employee			
(12)									
(13)									
(14)									
(15)									
(16)									
(17)									
(18)									
(19)									

## 1b Sub-total ►

c Total from continuation sheets to Part VII, Section A ►

d Total (add lines 1b and 1c) ►

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

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

Yes

No

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

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►	0	

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23-7586208

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## Part VIII Statement of Revenue

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

			(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					
	b Membership dues	1b					
	c Fundraising events	1c	94,242				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f		\$				
	h Total. Add lines 1a-1f		►	94,242			
	Program Service Revenue	2a	Busn Code				
		b					
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			►				
3		Investment income (including dividends, interest, and other similar amounts)	►	392	392		
4		Income from investment of tax-exempt bond proceeds	►				
5		Royalties	►				
Other Revenue	6a	Gross rents	(i) Real	(ii) Personal			
	b	Less rental exps					
	c	Rental inc or (loss)					
	d	Net rental income or (loss)	►				
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b	Less cost or other basis & sales exps					
	c	Gain or (loss)					
	d	Net gain or (loss)	►				
	8a	Gross income from fundraising events (not including \$ 94,242 of contributions reported on line 1c)					
	See Part IV, line 18	a					
b	Less direct expenses	b					
c	Net income or (loss) from fundraising events	►					
9a	Gross income from gaming activities	a					
See Part IV, line 19	a						
b	Less direct expenses	b					
c	Net income or (loss) from gaming activities	►					
10a	Gross sales of inventory, less returns and allowances	a 188,416					
b	Less cost of goods sold	b 174,617					
c	Net income or (loss) from sales of inventory	►	13,799		13,799		
Miscellaneous Revenue		Busn. Code					
11a	LIMITED VIDEO LOTTERY	713200	173,328		173,328		
b	RENT		27,000		27,000		
c							
d	All other revenue						
e	Total. Add lines 11a-11d	►	200,328				
12	Total revenue. See instructions	►	308,761	392	187,127	27,000	

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23-7586208

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## 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)

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 U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	77,571		77,571	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	8,202		8,202	
11 Fees for services (non-employees)				
a Management	24,000		24,000	
b Legal	8,892		8,892	
c Accounting	4,700		4,700	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O )				
12 Advertising and promotion	1,973		1,973	
13 Office expenses	2,746		2,746	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	51,615		51,615	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	917		917	
23 Insurance	4,223		4,223	
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 DONATIONS	77,844		77,844	
b 990-T TAX	16,356		16,356	
c Repairs and Maintenance	5,999		5,999	
d UTILITIES	5,462		5,462	
e All other expenses	21,568		21,568	
25 Total functional expenses Add lines 1 through 24e	312,068	0	312,068	0
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)				

## Form 990 (2012) FRATERNAL ORDER OF POLICE OF

23-7586208

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## Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1	88,299	1	83,258
	2	12,930	2	13,332
	3		3	
	4		4	
	5		5	
	6		6	
	7		7	
	8	5,706	8	7,216
	9		9	
	10a	15,359		
	10b	13,175	3,101	10c 2,184
	11		11	
	12		12	
	13		13	
	14		14	
	15		15	
	16	110,036	16	105,990
Liabilities	17	2,938	17	2,699
	18		18	
	19		19	
	20		20	
	21		21	
	22		22	
	23		23	
	24	10,000	24	9,500
	25		25	
	26	12,938	26	12,199
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27		27	
	28		28	
	29		29	
	30		30	
	31		31	
	32	97,098	32	93,791
	33	97,098	33	93,791
	34	110,036	34	105,990

Form 990 (2012)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI 

1 Total revenue (must equal Part VIII, column (A), line 12)	1	308,761
2 Total expenses (must equal Part IX, column (A), line 25)	2	312,068
3 Revenue less expenses Subtract line 2 from line 1	3	-3,307
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	97,098
5 Net unrealized gains (losses) on investments	5	
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	93,791

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII 1 Accounting method used to prepare the Form 990  Cash  Accrual  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?

If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both

 Separate basis  Consolidated basis  Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both

 Separate basis  Consolidated basis  Both consolidated and separate basis

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?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

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?

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

	Yes	No
2a		X
2b		X
2c		
3a		
3b		

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

OMB No 1545-0047

**2012**Open to Public  
Inspection

Name of the organization

**FRATERNAL ORDER OF POLICE OF  
WHEELING LODGE # 38**

Employer identification number

**23-7586208****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.

## 1 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

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

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

## 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 XIII, 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 XIII, 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 ► \$



Schedule D (Form 990) 2012 **FRATERNAL ORDER OF POLICE OF****23-7586208**

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**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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	

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

2. FIN 48 (ASC 740) Footnote In Part XIII, 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). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1 Total revenue, gains, and other support per audited financial statements	1	
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a Net unrealized gains on investments	2a	
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIII )	2d	
e Add lines 2a through 2d	2e	
3 Subtract line 2e from line 1	3	
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 XIII )	4b	
c Add lines 4a and 4b	4c	
5 Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 )	5	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1 Total expenses and losses per audited financial statements	1	
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 XIII )	2d	
e Add lines 2a through 2d	2e	
3 Subtract line 2e from line 1	3	
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 XIII )	4b	
c Add lines 4a and 4b	4c	
5 Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 )	5	

**Part XIII 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, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

**Part XIII Supplemental Information (continued)**

**SCHEDULE G**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Supplemental Information Regarding  
Fundraising or Gaming Activities**

OMB No 1545-0047

**2012**Open to Public  
Inspection

Name of the organization

**FRATERNAL ORDER OF POLICE OF  
WHEELING LODGE # 38**Employer identification number  
**23-7586208****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

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

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 <b>FUNDRAISING</b> (event type)	(b) Event #2 (event type)	(c) Other events <b>None</b> (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts <b>94,242</b>			<b>94,242</b>
	2 Less Contributions <b>94,242</b>			<b>94,242</b>
	3 Gross income (line 1 minus line 2)			
Direct Expenses	4 Cash prizes			
	5 Noncash prizes			
	6 Rent/facility costs			
	7 Food and beverages			
	8 Entertainment			
	9 Other direct expenses			
	10 Direct expense summary Add lines 4 through 9 in column (d)			► ( )
	11 Net income summary Combine line 3, column (d), and line 10			► ( )

**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	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> 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?  
b If "No," explain

Yes  No

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," explain

Yes  No

Schedule G (Form 990 or 990-EZ) 2012

## FRATERNAL ORDER OF POLICE OF

23-7586208

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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

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

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 explanations 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

**2012**

Open to Public  
Inspection

Name of the organization

**FRATERNAL ORDER OF POLICE OF  
WHEELING LODGE # 38**

Employer identification number  
**23-7586208**

**Form 990, Part VI, Line 11b - Organization's Process to Review Form 990**

No review was or will be conducted.

**Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation**

No documents available to the public