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EXTENDED TO MAY 16, 2016

Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2014

► Do not enter social security numbers on this form as it may be made public.
► Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning JUL 1, 2014 and ending JUN 30, 2015

B Check if applicable:	C Name of organization FRATERNAL ORDER OF POLICE, GRAND LODGE		D Employer identification number 23-1283161
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Doing business as 701 MARRIOTT DRIVE		E Telephone number (615) 399-0900
Number and street (or P.O. box if mail is not delivered to street address) 701 MARRIOTT DRIVE		Room/suite	G Gross receipts \$ 5,848,819.
City or town, state or province, country, and ZIP or foreign postal code NASHVILLE, TN 37214		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
F Name and address of principal officer: THOMAS PENOZA SAME AS C ABOVE		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (8) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ► 1199	
J Website: ► WWW.GRANDLODGEFOP.ORG		K Form of organization: <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ► L Year of formation: 1915 M State of legal domicile: PA	

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO ENCOURAGE AND PROMOTE THE HIGHEST STANDARDS OF PROFESSIONALISM, OFFER ENRICHING EDUCATIONAL		
	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		
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4		
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a) 5		
	6 Total number of volunteers (estimate if necessary) 6		
	7 a Total unrelated business revenue from Part VIII, column (C), line 12 7a		
	b Net unrelated business taxable income from Form 990-T, line 34 7b		
		Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h) 34,046.	18,730.	
9 Program service revenue (Part VIII, line 2g) 4,753,192.	5,167,029.		
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 131,007.	58,434.		
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 330,267.	263,910.		
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 5,248,512.	5,508,103.		
	1,788.	1,050.	
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) 1,913,636.	1,962,078.		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 0.	0.		
16a Professional fundraising fees (Part IX, column (A), line 11e) 3,252,409.	2,781,411.		
b Total fundraising expenses (Part IX, column (D), line 25) ► 154,263.	5,167,833.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 5,167,833.	4,744,539.		
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 80,679.	763,564.		
19 Revenue less expenses. Subtract line 18 from line 12 RECD	Beginning of Current Year	End of Year	
	9,225,046.	9,815,059.	
20 Total assets (Part X, line 16) 3,692,336.	3,625,415.		
21 Total liabilities (Part X, line 26) 5,532,710.	6,189,644.		
22 Net assets or fund balances. Subtract line 21 from line 20 ODEN, UT			

Net Assets or Fund Balances

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	► <i>Thomas Penoza</i>	Date 2-20-16
	► THOMAS PENOZA, TREASURER	
	Type or print name and title	

Paid Preparer	Print/Type preparer's name ROBERT W. KRONE	Preparer's signature <i>Robert W. Krone</i>	Date 2-22-16	Check <input type="checkbox"/> if self-employed	PTIN P01061671
Use Only	Firm's name ► SASSETTI LLC		Firm's EIN ► 36-2239746		
	Firm's address ► 6611 WEST NORTH AVENUE OAK PARK, IL 60302		Phone no. 708-386-1433		

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

432001 11-07-14 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2014)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

P 23

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III 1 Briefly describe the organization's mission**SEE SCHEDULE O**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 \$ _____)

FOP MEMBER SERVICES - THE LODGE PROVIDES VARIOUS SERVICES TO ITS MEMBERSHIP PRIMARILY IN THE FORM OF EDUCATING THE MEMBERSHIP. TOPICS COVERED INCLUDE LABOR ISSUES, BENEFITS (INSURANCE, ETC.), GRIEVANCES, SAFETY ISSUES AND POLICE PENSIONS. IN ADDITION, THE LODGE SENDS OUT A BI-MONTHLY NEWS JOURNAL TO ITS ENTIRE MEMBERSHIP.

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

LABOR SERVICES - LABOR SERVICES PROVIDES A COMPREHENSIVE SET OF RESOURCES AND SERVICES DESIGNED TO ENSURE THAT NO OFFICER GOES TO THE BARGAINING TABLE ALONE. IN ADDITION, PROVIDES ASSISTANCE TO LODGES WHICH REQUIRE CONTRACT INFORMATION, EXPERIENCED LEGAL EXPERTS, TRAINING SEMINARS OR PERSONALIZED LABOR RESEARCH.

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

LEGISLATIVE SERVICES - THE LODGE MAINTAINS AN OFFICE IN WASHINGTON DC FOR THE PURPOSE OF LOBBYING FOR PASSAGE OR SUPPORT ON VARIOUS CRIME BILLS AND OTHER LAW ENFORCEMENT ISSUES4d 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)? <i>If "Yes," complete Schedule A</i>	1	X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	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? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>	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? <i>If "Yes," complete Schedule C, Part III</i>	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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	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? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>	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? <i>If "Yes," complete Schedule D, Part VIII</i>	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? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	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? <i>If "Yes," complete Schedule G, Part I</i>	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? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	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		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	X	
36		
37		X
38	X	

Note. All Form 990 filers are required to complete Schedule O

Form 990 (2014)

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	40		
1b	4		
1c	X		
2a	45		
2b	X		
3a	X		
3b	X		
4a	X		
5a	X		
5b	X		
5c			
6a	X		
6b	X		
7a			
7b			
7c			
7d			
7e	X		
7f	X		
7g			
7h			
8			
9a			
9b			
10a			
10b			
11a			
11b			
12a			
12b			
13a			
13b			
13c			
14a		X	
14b			

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

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

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

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

b 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)

3a Did the organization have unrelated business gross income of \$1,000 or more during the year?

b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O

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)?

b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?

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

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

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 as charitable contributions?

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

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

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?

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

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

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

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

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

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

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

8 **Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?

9 **Sponsoring organizations maintaining donor advised funds.**

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

b Did the sponsoring 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

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

11 **Section 501(c)(12) organizations.** Enter

a Gross income from members or shareholders

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

12a **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?

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

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?
Note. See the instructions for additional information the organization must report on Schedule O

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

c Enter the amount of reserves on hand

14a Did the organization receive any payments for indoor tanning services during the tax year?

b 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 or note to any line 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	54	
1b	47	
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	X	
11a	X	
12a	X	
12b	X	
12c	X	
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 ►AL, CO, CT, FL, GA, HI, IL, KS, KY, MD, MI, MN

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, address, and telephone number of the person who possesses the organization's books and records ►

TOM PENOZA & PATRICK YOES - 615-399-0900

701 MARRIOTT DRIVE, NASHVILLE, TN 37214

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
Check if Schedule O contains a response or note to any line 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 (list any hours for related organizations below 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			
(1) CHUCK CANTERBURY PRESIDENT	40.00	X	X				55,875.	0.	0.
(2) FRANK GALE SECOND VICE PRESIDENT	10.00	X	X				10,000.	0.	0.
(3) PATRICK YOES SECRETARY	25.00	X	X				29,731.	0.	0.
(4) JOE PERKINS TRUSTEE CHAIRMAN	10.00	X	X				10,000.	0.	0.
(5) ED BRANNIGAN VICE PRESIDENT	20.00	X	X				10,000.	0.	0.
(6) ROGER MAYBERRY SERGEANT-AT-ARMS	10.00	X	X				10,000.	0.	0.
(7) TOM PENOZA TREASURER	30.00	X	X				31,780.	0.	0.
(8) DEWEY STOKES PAST PRESIDENT	1.00	X					1,200.	0.	0.
(9) JOHN DINEEN PAST PRESIDENT	1.00	X					1,400.	0.	0.
(10) GILBERT GALLEGOS PAST PRESIDENT	1.00	X					700.	0.	0.
(11) RICHARD BOYD PAST PRESIDENT	1.00	X					900.	0.	0.
(12) THOMAS STILES TRUSTEE	2.00	X					600.	0.	0.
(13) JACK SIMINGTON TRUSTEE	2.00	X					2,500.	0.	0.
(14) DAVID MOODY TRUSTEE	2.00	X					800.	0.	0.
(15) DENNIS MCCRARY TRUSTEE	2.00	X					1,400.	0.	0.
(16) STEPHEN WALKER TRUSTEE	2.00	X					0.	0.	0.
(17) JOE JOHNSON TRUSTEE	2.00	X					800.	0.	0.

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 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			
(18) GARY WALLACE TRUSTEE	2.00	X					1,400.	0.	0.
(19) JOE FITZGERALD TRUSTEE	2.00	X					1,100.	0.	0.
(20) JIM CROWLEY TRUSTEE	2.00	X					900.	0.	0.
(21) JIM MALLOY TRUSTEE	2.00	X					700.	0.	0.
(22) DUANE PHILLIPS TRUSTEE	2.00	X					1,350.	0.	0.
(23) J.R. STEWART TRUSTEE	2.00	X					1,800.	0.	0.
(24) LOU CANNON TRUSTEE	2.00	X					800.	0.	0.
(25) JOHN ORTOLANO TRUSTEE	2.00	X					300.	0.	0.
(26) JUDY THURMON TRUSTEE	2.00	X					1,600.	0.	0.
1b Sub-total						►	177,636.	0.	0.
c Total from continuation sheets to Part VII, Section A						►	253,645.	22,200.	0.
d Total (add lines 1b and 1c)						►	431,281.	22,200.	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 ► 2

	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.

(A) Name and business address	(B) Description of services	(C) Compensation
CRABBE, BROWN & JAMES 500 S. FRONT ST., COLUMBUS, OH 43215	LEGAL SERVICES	214,879.
SASSETTI LLC 6611 W. NORTH AVENUE, OAK PARK, IL 60302	ACCOUNTING SERVICES	143,514.

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 ► 2

SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2014)

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 line)	(C) Position (check all that apply)					(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			
(27) K. C. BLODGETT TRUSTEE	2.00	X					1,200.	0.	0.
(28) KEVIN SOMMERS TRUSTEE	2.00	X					900.	0.	0.
(29) PETER JOHNSTON TRUSTEE	2.00	X					800.	0.	0.
(30) DAVID MUTCHEL TRUSTEE	2.00	X					0.	1,100.	0.
(31) MIKE NIED TRUSTEE	2.00	X					500.	0.	0.
(32) CHET DELONG TRUSTEE	2.00	X					1,850.	0.	0.
(33) MIKE STEINBERG TRUSTEE	2.00	X					800.	0.	0.
(34) JERRY JOHNSON TRUSTEE	2.00	X					1,100.	0.	0.
(35) AL FINLEY TRUSTEE	2.00	X					1,600.	0.	0.
(36) BOBBY JENKINS TRUSTEE	2.00	X					800.	0.	0.
(37) RICHARD SHAILOR TRUSTEE	2.00	X					700.	0.	0.
(38) WILLIAM PATIN TRUSTEE	2.00	X					1,500.	0.	0.
(39) RICHARD FULGINITI TRUSTEE	2.00	X					1,800.	0.	0.
(40) ROBERT IMBOREK TRUSTEE	2.00	X					1,700.	0.	0.
(41) ROBERT DWYER TRUSTEE	2.00	X					800.	0.	0.
(42) WILLIAM PEACOCK TRUSTEE	2.00	X					1,500.	0.	0.
(43) ROB PRIDE TRUSTEE	2.00	X					2,900.	0.	0.
(44) CHARLES TILLMAN TRUSTEE	2.00	X					900.	0.	0.
(45) ROBERT NOWACZYK TRUSTEE	2.00	X					800.	0.	0.
(46) WILLIAM ALBERTSON TRUSTEE	2.00	X					1,500.	0.	0.

Total to Part VII, Section A, line 1c

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

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

Check if Schedule C contains a response or note to any line 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 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns b Membership dues c Fundraising events d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f \$ _____ h Total. Add lines 1a-1f	1a 1b 1c 1d 1e 1f 18,730. ► 18,730.			
Program Service Revenue	2 a PER CAPITA b LABOR SERVICES PROGRAM c SEMINARS & WORKSHOPS d PROGRAM COMMISSIONS e JOURNAL ROYALTY f All other program service revenue g Total. Add lines 2a-2f	Business Code 812900 3,426,067. 611430 1,292,854. 611600 171,016. 541800 125,560. 541800 101,022. 561000 50,510. ► 5,167,029.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties 6 a Gross rents b Less: rental expenses c Rental income or (loss) d Net rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 b Less: direct expenses c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 b Less: direct expenses c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory Miscellaneous Revenue 11 a MISCELLANEOUS ROYALTY b MISCELLANEOUS c _____ d All other revenue e Total. Add lines 11a-11d 12 Total revenue. See instructions.	(i) Real 54,000. 56,913. -2,913. ► -2,913. (i) Securities ► 461,967. b 282,187. ► 179,780. a b ► 13,069. Business Code 541800 45,973. 900099 28,001. ► 73,974. ► 5,508,103. ► 5,180,098. -2,913. 312,188.	58,434. ►	58,434. ►	

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 or note to any line 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 domestic organizations and domestic governments. See Part IV, line 21	1,050.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	247,299.			
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	1,417,901.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	161,489.			
10 Payroll taxes	135,389.			
11 Fees for services (non-employees).				
a Management				
b Legal	853,728.			
c Accounting	135,934.			
d Lobbying	23,589.			
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 Sch O.)				
12 Advertising and promotion				
13 Office expenses	84,085.			
14 Information technology	29,645.			
15 Royalties				
16 Occupancy	123,657.			
17 Travel	476,225.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	161,344.			
20 Interest	48,712.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	112,175.			
23 Insurance	48,175.			
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 JOURNAL	550,665.			
b PRINTING	43,123.			
c POSTAGE	25,071.			
d TRUSTEE OFFICE EXPENSE	18,817.			
e All other expenses	46,466.			
25 Total functional expenses Add lines 1 through 24e	4,744,539.			
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 ► if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	450.	1	450.
	2 Savings and temporary cash investments	1,471,520.	2	2,380,312.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	427,484.	4	117,817.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other 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 instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	43,531.	9	63,430.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 4,998,325.		
	b Less: accumulated depreciation	10b 1,424,201.	3,658,847.	10c 3,574,124.
	11 Investments - publicly traded securities	1,311,331.	11	1,299,678.
	12 Investments - other securities. See Part IV, line 11	2,019,204.	12	1,986,112.
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	292,679.	15	393,136.
	16 Total assets. Add lines 1 through 15 (must equal line 34)	9,225,046.	16	9,815,059.
Liabilities	17 Accounts payable and accrued expenses	153,645.	17	157,516.
	18 Grants payable		18	
	19 Deferred revenue	1,695,298.	19	1,674,390.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,664,089.	23	1,608,760.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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	179,304.	25	184,749.
	26 Total liabilities. Add lines 17 through 25	3,692,336.	26	3,625,415.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	5,252,963.	27	6,123,381.
	28 Temporarily restricted net assets	279,747.	28	66,263.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), 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	5,532,710.	33	6,189,644.
	34 Total liabilities and net assets/fund balances	9,225,046.	34	9,815,059.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI

1 Total revenue (must equal Part VIII, column (A), line 12)	1	5,508,103.
2 Total expenses (must equal Part IX, column (A), line 25)	2	4,744,539.
3 Revenue less expenses. Subtract line 2 from line 1	3	763,564.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,532,710.
5 Net unrealized gains (losses) on investments	5	-106,630.
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	0.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	6,189,644.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line 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	X	
3a	X	
3b		

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2014

Open to Public
Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of organization

Employer identification number

FRATERNAL ORDER OF POLICE, GRAND LODGE

23-1283161

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

► \$ 23,589.

2 Political expenditures

3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955

► \$ _____

2 Enter the amount of any excise tax incurred by organization managers under section 4955

► \$ _____

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?

Yes No

4a Was a correction made?

Yes No

b If "Yes" describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities

► \$ _____

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527
exempt function activities

► \$ _____

3 Total exempt function expenditures Add lines 1 and 2. Enter here and on Form 1120-POL,
line 17b

► \$ _____

4 Did the filing organization file Form 1120-POL for this year?

Yes No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization
made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political
contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a
political action committee (PAC). If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
FRATERNAL ORDER OF POLICE POLITICAL	WASHINGTON, DC 20002	05-0542226	0.	0.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2014

SEE PART IV FOR CONTINUATION

LHA
432041
10-21-14

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)			
b Total lobbying expenditures to influence a legislative body (direct lobbying)			
c Total lobbying expenditures (add lines 1a and 1b)			
d Other exempt purpose expenditures			
e Total exempt purpose expenditures (add lines 1c and 1d)			
f Lobbying nontaxable amount Enter the amount from the following table in both columns			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:		
Not over \$500,000	20% of the amount on line 1e.		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
g Grassroots nontaxable amount (enter 25% of line 1f)			
h Subtract line 1g from line 1a. If zero or less, enter -0			
i Subtract line 1f from line 1c. If zero or less, enter -0			
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No

4-Year Averaging Period Under section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)	(b)	
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

- 1 Dues, assessments and similar amounts from members
- 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).
 - 2a Current year
 - 2b Carryover from last year
 - 2c Total
- 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues
- 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?
- 5 Taxable amount of lobbying and political expenditures (see instructions)

1	
2a	
2b	
2c	
3	
4	
5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information

PART I-A, LINE 1:

**THE NATIONAL FRATERNAL ORDER OF POLICE POLITICAL ACTION COMMITTEE IS A
SEGREGATED FUND AS DEFINED UNDER SECTION 527(F)(3) AND COLLECTS AND
DISBURSES DONATIONS TO SUPPORT CANDIDATES FOR FEDERAL OFFICE WHO CAN
AFFECT LEGISLATION OF INTEREST TO THE ORGANIZATION.**

Part IV Supplemental Information (continued)

PART I-C CONTINUATION FOR INCOMPLETE NAME/ADDRESS INFORMATION:

FRATERNAL ORDER OF POLICE POLITICAL ACTION COMMITTEE

328 MASSACHUSETTS AVENUE, N.E. WASHINGTON, DC 20002

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

OMB No. 1545-0047

2014Open to Public
Inspection► Complete if the organization answered "Yes" to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990

Name of the organization

FRATERNAL ORDER OF POLICE, GRAND LODGEEmployer identification number
23-1283161**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 value of contributions to (during year)		
3 Aggregate value of 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 a 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.

Line	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?

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)?

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) Revenue 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 Revenue 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 XIII

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 XIII and complete the following table:

c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

1a 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

(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back

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

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

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. 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		445,258.		445,258.
b Buildings		3,618,464.	696,528.	2,921,936.
c Leasehold improvements		104,215.	32,049.	72,166.
d Equipment		830,388.	695,624.	134,764.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,574,124.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. 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) VARIABLE ANNUITIES	1,986,112.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►	1,986,112.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED COMPENSATION	184,749.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	184,749.

2. Liability for uncertain tax positions 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.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	5,460,002.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12.		
a	Net unrealized gains (losses) on investments	2a	-106,630.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	58,529.
e	Add lines 2a through 2d	2e	-48,101.
3	Subtract line 2e from line 1	3	5,508,103.
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	0.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	5,508,103.

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	4,803,068.
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	58,529.
e	Add lines 2a through 2d	2e	58,529.
3	Subtract line 2e from line 1	3	4,744,539.
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	0.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	4,744,539.

Part XIII Supplemental Information.

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 X, LINE 2:

THE LODGE HAS EVALUATED ITS TAX POSITIONS AND HAS CONCLUDED THAT IT HAS
TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT OR DISCLOSURE IN
THE FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:COST OF GOODS SOLD NETTED AGAINST GROSS RECEIPTS FOR TAXPURPOSES 1,616.RENTAL EXPENSES NETTED AGAINST RENTAL INCOME 56,913.3.TOTAL TO SCHEDULE D, PART XI, LINE 2D 58,529.

Part XIII: Supplemental Information (continued)

PART XII. LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD NETTED AGAINST GROSS RECEIPTS FOR TAX

PURPOSES 1,616.

RENTAL EXPENSES NETTED AGAINST RENTAL INCOME 56,913.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 58,529.

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 SWEEPSTAKES RAFFLE (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue				
1 Gross receipts	461,967.			461,967.
2 Less: Contributions				
3 Gross income (line 1 minus line 2)	461,967.			461,967.
Direct Expenses				
4 Cash prizes	32,000.			32,000.
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	250,187.			250,187.
10 Direct expense summary Add lines 4 through 9 in column (d)				282,187.
11 Net income summary Subtract line 10 from line 3, column (d)				179,780.

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. Subtract line 7 from line 1, column (d)				►

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

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

b If "Yes," explain: _____

11 Does the organization conduct 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 conducted 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.** 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 provide any additional information (see instructions).

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: MAGNET DIRECT

(I) ADDRESS OF FUNDRAISER:

45 BRAINTREE HILL OFFICE PARK SUITE 201, BRAINTREE, MA 02184

FORM 990, SCHEDULE G, PART 1, 1G

SWEEPSTAKES RAFFLE FOR A TOP PRIZE OF \$10,000 DOLLARS WHERE A MEMBER RECEIVES TICKETS IN THE MAIL AND SENDS THEM IN FOR A CHANCE TO WIN.

DONATIONS ARE ACCEPTED BUT NOT REQUIRED TO ENTER.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: CHERYL PENOZA

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

TREASURER'S SPOUSE

(C) AMOUNT OF TRANSACTION \$ 31,779.

(D) DESCRIPTION OF TRANSACTION: EMPLOYMENT

(E) SHARING OF ORGANIZATION REVENUES? = NO

(A) NAME OF PERSON: KENNETH CANTERBURY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

PRESIDENT'S SON

(C) AMOUNT OF TRANSACTION \$ 25,895.

(D) DESCRIPTION OF TRANSACTION: EMPLOYMENT

(E) SHARING OF ORGANIZATION REVENUES? = NO

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.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

FRATERNAL ORDER OF POLICE, GRAND LODGE

Employer identification number
23-1283161

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PROGRAMS AND RECOGNIZE ADVANCES, SKILLS AND ABILITIES BEYOND ENTRY

LEVEL QUALIFICATIONS OF FULL TIME LAW ENFORCEMENT OFFICERS OF THE U.S.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

NATIONAL MEETINGS - THE LODGE HOLDS A BIENNIAL CONFERENCE WHERE EACH

STATE LODGE SENDS DELEGATES TO VOTE ON VARIOUS ISSUES SUCH AS GUN

CONTROL, SUPPORT FOR VARIOUS BILLS AND ELECTION OF OFFICERS. THE BOARD

MEETS TWICE A YEAR

LABEL PROGRAM EXPENDITURES - THE LODGE SOLICITS INDIVIDUAL DONATIONS

THROUGH THE LABEL PROGRAM, WHICH INCLUDES A DONATION REQUEST LETTER AND

TOKEN RETURN ADDRESS LABELS FOR THE DONOR.

PAC FUND EXPENDITURES - THE LODGE MAINTAINS A SEGREGATED POLITICAL

ACTION COMMITTEE FUND TO MAKE POLITICAL DONATIONS.

INFORMATIONAL SERVICES - THE LODGE ACCUMULATES AND MAINTAINS VARIOUS

PERSONNEL AND PAYROLL DATA ITEMS THROUGHOUT THE U.S. ALSO SPONSORS

LABOR SEMINARS AND OTHER EDUCATIONAL SEMINARS

FORM 990, PART VI, SECTION A, LINE 7A:

EACH NATIONAL OFFICER IS ELECTED BY A VOTE OF THE QUALIFIED DELEGATES.

FORM 990, PART VI, SECTION B, LINE 11:

THE PRESIDENT AND TREASURER REVIEW THE FORM 990 IN DETAIL WITH THE

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
432211
08-27-14

Schedule O (Form 990 or 990-EZ) (2014)

Name of the organization

FRATERNAL ORDER OF POLICE, GRAND LODGE

Employer identification number

23-1283161

PREPARERS AND THEN PROVIDE THE ENTIRE BOARD WITH A FINAL DRAFT OF THE 990
BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

ANNUALLY, THERE IS A REQUIREMENT THAT ALL TRUSTEES COMPLETE AND SIGN A
FIDUCIARY AND DISCLOSURE STATEMENT. THESE STATEMENTS ARE REVIEWED BY THE
EXECUTIVE BOARD AND WOULD BE REFERRED TO IN THE CASE OF A POTENTIAL
CONFLICT.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
AL, CO, CT, FL, GA, HI, IL, KS, KY, MD, MI, MN, NJ, NY, NC, OH, OK, PA, RI, SC, TN, VA, WV

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, WHISTLEBLOWER POLICY AND
FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

PART III , QUESTION 1

TO SUPPORT AND DEFEND THE CONSTITUTION OF THE UNITED STATES; TO
INculcate LOYALTY AND ALLEGIANCE TO THE UNITED STATES OF AMERICA; TO
PROMOTE AND FOSTER THE ENFORCEMENT OF LAW AND ORDER; TO IMPROVE THE
INDIVIDUAL AND COLLECTIVE PROFICIENCY OF OUR MEMBERS IN THE PERFORMANCE
OF THEIR DUTIES; TO ENCOURAGE FRATERNAL, EDUCATIONAL, CHARITABLE AND
SOCIAL ACTIVITIES AMONG LAW ENFORCEMENT OFFICERS; TO ADVOCATE AND
STRIVE FOR UNIFORM APPLICATION OF THE CIVIL SERVICE MERIT SYSTEM FOR
APPOINTMENT AND PROMOTION; TO SUPPORT THE IMPROVEMENT OF THE STANDARD
OF LIVING AND WORKING CONDITIONS OF THE LAW ENFORCEMENT PROFESSION
THROUGH EVERY LEGAL AND ETHICAL MEANS AVAILABLE; TO CREATE AND MAINTAIN
TRADITION OF ESPRIT DE CORPS ENSURING FIDELITY TO DUTY UNDER ALL

Name of the organization

FRATERNAL ORDER OF POLICE, GRAND LODGE

Employer identification number
23-1283161

CONDITIONS AND CIRCUMSTANCES; TO CULTIVATE A SPIRIT OF FRATERNALISM AND
MUTUAL HELPFULNESS AMONG OUR MEMBERS AND THE PEOPLE WE SERVE; TO
INCREASE THE EFFICIENCY OF THE LAW ENFORCEMENT PROFESSION AND THUS MORE
FIRMLY TO ESTABLISH THE CONFIDENCE OF THE PUBLIC IN THE SERVICE
DEDICATED TO THE PROTECTION OF LIFE AND PROPERTY.

PART V, QUESTION 2A

TOTAL NUMBER OF FORMS W-2 LISTED ON 2013 W-3 (103) LESS NUMBER OF PAID
TRUSTEES (58) = 45 EMPLOYEES.

Part III Identification of Related Organizations Taxable as a Partnership treated as a partnership during the tax year.

Part III **Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year

Part V **Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
- b Gift, grant, or capital contribution to related organization(s)
- c Gift, grant, or capital contribution from related organization(s)
- d Loans or loan guarantees to or for related organization(s)
- e Loans or loan guarantees by related organization(s)

- f Dividends from related organization(s)
- g Sale of assets to related organization(s)
- h Purchase of assets from related organization(s)
- i Exchange of assets with related organization(s)
- j Lease of facilities, equipment, or other assets to related organization(s)
- k Lease of facilities, equipment, or other assets from related organization(s)
- l Performance of services or membership or fundraising solicitations for related organization(s)
- m Performance of services or membership or fundraising solicitations by related organization(s)
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o Sharing of paid employees with related organization(s)
- p Reimbursement paid to related organization(s) for expenses
- q Reimbursement paid by related organization(s) for expenses
- r Other transfer of cash or property to related organization(s)
- s Other transfer of cash or property from related organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) FRATERNAL ORDER OF POLICE LEGAL PLAN	Q	44,371.	REIMBURSED EXPENSES
(2) FRATERNAL ORDER OF POLICE LEGAL PLAN	M	535,348.	PARTICIPANT DUES
(3)			
(4)			
(5)			
(6)			

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Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships

Part VII: Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)