



IN MEMORY



Detective Jorge Del Rio
Dayton PD
November 7, 2019



Officer Kaia LaFay Grant
Springdale PD
March 21, 2020



Officer Anthony Dia
Toledo PD
July 4, 2020



Detective James M Skernivitz
Cleveland PD
September 3, 2020



Corporal Adam McMillan
Hamilton County SO
October 23, 2020



Officer Brandon M Stalker
Toledo PD
January 18, 2021



Deputy Donald Raymond Gilreath III
Hamilton County SO
February 12, 2021



Officer Jason Lagore
Ohio Department of Natural Resources
February 23, 2021



Officer Scott R. Dawley
Nelsonville PD
August 3, 2021



Officer Shane Bartek
Cleveland PD
December 31, 2021



Officer Dominic Francis
Bluffton PD
March 31, 2022



Fraternal Order of Police of Ohio

Eighty-Sixth Conference 2022

Independence Ohio

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Section One

Conference

Agenda

TENTATIVE AGENDA (some times could vary on site)

86th Conference
Fraternal Order of Police of Ohio, Inc.

Saturday, July 16

FOP Registration	2:00 p.m. - 6:00 p.m.
Spaghetti/bourbon dinner	6:00 p.m. (\$25 RSVP to Rhawley@fopohio.org)
Hospitality	8:00 p.m. - Midnight

Sunday, July 17

Merchandise	9:00 a.m.-4:30 p.m.
FOP Expo	12:00 p.m. – 5:00 p.m.
FOP, FOPA & Auxiliary Registration	9:00 a.m. – 4:30 p.m.
FOP Pre-Conference Board Meeting	11:00 a.m.
FOP Seminars	1:00 p.m.- 4:00 p.m. (more details to come)
Auxiliary Pre-Conference Board Meeting	9:00 a.m.
FOPA Executive Session	12:30 p.m.
FOPA Workshops & Committees	2:00 p.m.
OLC Board Meeting	4:00 p.m.
BBQ	5:30 p.m.
State Auxiliary Reverse Raffle following BBQ – see auxiliary for reverse raffle ticket	
Hospitality	8:00 p.m.-Midnight

Monday, July 18

Merchandise	8:00 a.m.-4:00 p.m.
FOP, FOPA & Auxiliary Registration	8:00 a.m. – 4:00 p.m.
FOP Expo	8:00 a.m. – 3:00 p.m.
Opening Ceremonies	9:00 a.m.
FOP Business Session	10:00 a.m.
FOPA Business Session	11:00 a.m.
Auxiliary Business Session	10:00 a.m.
Banquet	5:30 – 8:30 p.m.
*cocktails (cash bar) 5:30-6:30, dinner 6:30	
Hospitality	will begin 15 minutes after conclusion of banquet until Midnight

Tuesday, July 19

FOP, FOPA & Auxiliary Registration	8:00 – 9:00 a.m.
FOP Business Session	9:00 a.m.
FOPA Business Session	9:00 a.m.
Auxiliary Business Session	9:00 a.m.
FOP Post Conference Board Meeting	½ hour after close of business
FOPA Post Conference Board Meeting	½ hour after close of business

**All meetings for FOP/FOPA and Auxiliary will be held at the Holiday Inn.
Hospitality, BBQ and Dinner will be at the Holiday Inn.**

Section Two

Standing

Rules

**Standing Rules of the
Fraternal Order of Police of Ohio, Inc.
Annual Conference of 2022**

Rule 1. (a) The Credentials Committee, as the first order of business, shall report the number of delegates and alternates registered as present with proper credentials and shall make a supplementary report after the opening exercises at the beginning of each day that business continues. No other business may be conducted until the Credentials Committee report is adopted by the body.

(b) A member registered as an alternate may be transferred from alternate to delegate at any time during the business meeting on Monday, July 18th.

(c) A member registered as an alternate may be transferred from alternate to delegate by 9:30 a.m. on Tuesday, July 19th, for purposes of conducting business on Tuesday, July 19th.

Rule 2. The standing rules of the conference shall be considered as the second order of business.

Rule 3. For admission to the conference room where the business of the FOP of Ohio, Inc. is being conducted, delegates, alternates and others shall be required to wear the badge issued by the Credentials Committee upon registration.

Rule 4. A resolution offered by an individual delegate shall be in writing, signed by the maker and the seconder, each of whom shall be a voting member of the conference, and shall be sent directly to the Chairman of the Resolutions Committee.

Rule 5. A delegate must obtain the floor and be recognized by the presiding officer before beginning to speak.

Rule 6. A delegate can speak twice to a motion on the same day, but he or she can take the second turn only after everyone who wishes to speak the first time has spoken. If debate on the motion is continued at the next meeting, which is held on another day, the delegate's right to debate is renewed.

Rule 7. Speakers must address all remarks to the chair; cross talk between delegates is not allowed.

Rule 8. Speakers must be courteous and never attack other delegates or question the motives of the delegates. In controversial issues, the discussion is focused on ideas, not personalities.

Rule 9. All nominations for Office will be made from the floor and will last no longer than three (3) minutes.

Rule 10. GUIDELINES FOR POLITICAL ENDORSEMENTS

- A. In order to be considered to receive a political endorsement for the Fraternal Order of Police of Ohio the candidate must participate in the screening process, which consists of submitting a written response to the FOP questionnaire and participating in the oral interview process conducted by the political screening committee, unless the candidate is unopposed. In that circumstance, the questionnaire may be waived.
- B. The Political Screening Committee (PSC) will provide to the District:
 - A list of candidates requesting an endorsement.
 - A synopsis of any oral interview or communications.
- C. On the second day of the Conference the PSC will make their formal recommendation to the delegates for consideration. This recommendation will be made based on the priorities of the Fraternal Order of Police of Ohio.
 - Included with the PSC recommendation on which candidate to endorse will be an overview validating said recommendation.This process will allow each District the opportunity to evaluate said recommendation in their caucuses.
- D. In order to avoid any improprieties (such as alternates or guests voting) all votes to issue an endorsement will be taken District by District by the District Trustee and the delegate must be on the floor to vote.
- E. To receive the FOP of Ohio endorsement a PSC recommended candidate must obtain the vote of sixty percent (60%) of the delegates voting.
- F. If the delegation fails to endorse the PSC recommended candidate, no endorsement will be made in that race.

Section Three

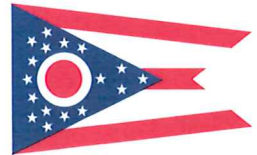
Officers'

Reports



FRATERNAL ORDER OF POLICE OF OHIO, INC.

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President
GARY WOLSKE
Garfield Heights PD

Vice President
JASON PAPPAS
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Secretary
ERIC LEHNHART
BCI&I

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Cincinnati PD

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Sergeant at Arms
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Immediate Past President
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Sixth
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Lima PD

Seventh
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Cleveland PD

Eighth
STEVE FIORITTO
Lakewood PD

Ninth
JON HALUSEK
Cincinnati PD

Tenth
AARON BRAMEL
Ohio Veterans Services

Eleventh
TRAVIS PARKER
Columbus PD

National Trustee
SHAUN LAIRD
Columbus PD

Chief Counsel
GWEN CALLENDER

Brothers and Sisters:

Welcome back everyone. I believe it's been about four years since we had the opportunity to meet as a group in person. Rest assured while we were on our COVID hiatus from holding in person meetings that has not stopped us from doing the business of the FOP for you the members. Thanks to the efforts of people like Aaron and Denise organizing our ZOOM meetings this Executive Board and the Board of Trustees have remained dedicated to fulfilling our mission. The FOP of Ohio is dedicated to the advancement and protection of law enforcement officers and their families. We promote improved law enforcement methods and the teaching of respect for law and order. The FOP of Ohio is committed to representing its members through education, leadership, governmental involvement and employee representation. We have been involved in a tremendous amount of work at the Statehouse and you will hear about that during the Conference. I had the honor to be appointed by Governor DeWine to sit on a committee to find a permanent funding source for law enforcement training. I'm proud to say we found what we believe to be a great solution and submitted our report to the Governor. We are currently waiting for the legislators to introduce the bill in both the House and Senate. And I believe later we will also hear from OP&F Board member Mark Drum on HB 512 which is seeking to increase the employer's contribution to the fund. Jason, Eric and Greg will fill you in on some of the other things that have been happening at 222 E. Town. Finally, you have honored me with the privilege to serve as your president since the last time we met. I work every day to push back on the narratives that hurt police and policies that put us in real danger. I hope you will continue to allow me the distinct honor and privilege to continue in that capacity going forward.

Fraternally,

Gary Wolske
State President

Brothers and Sisters,

Welcome (back) to the annual conference. After a two-year hiatus, I am excited to be back to in-person meetings, and I am looking forward to seeing everyone and getting down to business. And even though we were not able to meet for the past two years, that didn't mean we were not advancing the interest of the members. Over the next couple of days, we will provide updated information on newly enacted laws, vote on several constitution and by-law amendments, and hear about expanded supplemental member benefits. We also will be voting on officers to represent the organization for the next two years. It has been my privilege to serve you as Vice President, and I look forward to continuing to earn your support.

Below are just a few of the things I (and others) have been working on to represent or improve the organization:

- Negotiated an optional supplemental benefits package for active and retired members.
- Edited the OFOP Constitution and By-laws.
- Lobbied and conducted interviews with multiple media outlets on legislation such as SB 215 (Constitutional Carry) and HB 512 (pension reform).
- Negotiated a new collective bargaining agreement with our organized office staff.
- Organized a new unit for my local lodge and negotiated three CBA's.
- As a member of the NFOP Recruitment Committee, redesigned our membership brochure and attended a recruitment event in Louisville, KY.
- Adopted the 2021 and 2022 OFOP budgets.
- Participated in the NFOP Day on the Hill effort.
- Participated in two research projects to study and improve the mental health of first responders.
- Updated our CIRS program and registration process.
- Attended the NFOP E-Board meeting in Philadelphia.
- Wrote Investment Policy Statement for OFOP.
- Participated in the FOP OPOTA memorial.
- Attended state and local lodge board meetings.
- Updated the OFOP conference credentialing process.
- Established process in which legislation efforts can be targeted to members by ZIP code.
- Participated in multiple SERB and Arbitrator seminars and trainings.
- Participated in the OFOP Political Screening process.
- Updated security systems and processes and 222 E. Town St.

As you can see, the Board has been diligent in improving the organization. I know I and the others are looking forward to enacting the new constitutional changes and setting the agenda for the next two years. Thank you again for putting your trust in me!

Faternally,

Jason



FRATERNAL ORDER OF POLICE OF OHIO, INC.

Eric T. Lehnhart

Ohio State Lodge Secretary
222 East Town Street, Columbus, Ohio 43215

Members,

Three years have passed since our last in-person state conference, and it warms my heart to see our membership together again. I am confident that all of us will be busy reconnecting with those we don't often see during the year. Enjoy this time together.

The 8th District has been hard at work to make sure your time in Independence is as enjoyable as ever, and we should all extend our appreciation to them for hosting this 86th Ohio State Conference.

As we departed Columbus in 2019, it would have been difficult for any of us to have understood the challenges that all of us and our organization would face in the following two years. Although some of those issues linger, I believe we have emerged from those difficult times stronger and wiser than ever before.

It continues to be a pleasure of mine to work with this executive board, our state office staff, and our local leaders who strive daily to move our organization forward. Ohio's delegation is truly the best in the nation.

As the executive board continues the top-down evaluation of our overall operations, some of the most current projects are underway.

1. Implementation of a new vision for unutilized space. At its conclusion this renovated area will provide a larger space for meetings, trainings, and fundraising efforts.
2. Continuing to look at options to improve state lodge communications for improved outreach efforts.
3. Providing a complete digital, multi device platform for future state conferences through online registrations, digital payment options, and QR code accessibility.
4. Continuing to advance the mission of the Ohio FOP through community outreach by way of and through the FOP of Ohio Foundation.

The state office staff takes pride in the opportunity to offer exceptional membership service to each of our members. Should you encounter a question or problem, please call on us.

Respectfully submitted,

Eric Lehnhart
OH State Lodge Secretary



FOP of Ohio State Treasurer Report

Brothers and Sisters, Friends, and Guests,

Welcome to Independence Ohio for the 86th annual state conference. It should be the 89th, but a glitch in the system, threw a wrench into the world, and here we are three years later, finally. I'm excited to be back to in person everything!

We last met in person for the state conference three years ago. Just because we haven't met in person doesn't mean your board and staff at the home office have not been busy keeping our lodge running efficiently. Denise Young, Aaron Crawford, Gwen Callender and the rest of the office staff continued to work both in office and also from their homes. When you see them, please thank them for all of their hard work! I can't thank Diane Fuchs enough for her continued assistance in my work as your treasurer. We have some of the finest people assisting us and our members.

I've attended all meetings, both in my local lodge and the state lodge whether Zoom or in person and continue to work well with President Wolske, Vice President Pappas, Secretary Lehnhart and the rest of the board with keeping the lodge solvent.

I want to thank the members of 8th district for what I am sure will be a phenomenal conference! I look forward to seeing old friends, and meeting new ones. I hope everyone has a great and safe time here in Independence.

The majority of the public still appreciates the job we do as police officers, knowing that we run towards danger as others run away from it. Continue to cover over and to stay vigilant in the job you do!

Fraternally,
Greg Toyneas



THANK YOU!!!!!!

I would like to welcome you to the 86th Ohio State FOP Annual Conference.

In 2020, Dayton FOP 44 was well underway to host the 2020 Ohio FOP Conference in July of 2020. Unbeknownst to us, we would be hit with COVID-19, one of the worse viruses the world has had to deal with in a very long time. With that said, we had to cancel the 2020 Conference. From there, we went thru a total shutdown of the country. During this time, we all suffered great loss of family, friends and co-workers.

Early 2021 was not much different, but towards the middle of the of the year things started to get better and a lot of Lodges were meeting in person. Who would have thought Zoom would be the new norm for meetings? Now we are able to meet in person, renew old friendships and create new ones.

During the Covid-19 pandemic we lost a lot of Ohio Officers in the line of duty, but due to departmental restrictions I was not able to make most of the Funerals. I did attend the Funeral of Greene County Sherriff, Gene Fischer who was a long time Fifth District Trustee and a great FOP supporter. Gene Fischer was a great mentor and supporter of me when it came to the FOP.

I was able to attend the Ohio Police Officer Memorial in 2021 and 2022. I attended the Dayton Police Memorial in 2021. I also attended Officer Dominic M. Francis' Funeral in Bluffton, Ohio.

I just want to take this opportunity to say Thank You! Thank you for allowing me to be a leader in one of the greatest organizations in the world, THE FOP.

Thank you for allowing me to be a part of an outstanding leadership team, serving as your Sgt at Arms and your 2nd Vice President. I was elected in 2005 and I have served under some great Presidents: Nick Dimarco, Jay McDonald and Gary Wolske.

Over my 17 years, I've had the pleasure of working with great Executive Board Members: Dan Mitchell, Scott Tipton, Mark Drum, Jim Gilbert, Mike Taylor, Robert Everett, Frank Bishop, Ron Haines, Jason Pappas Eric Lehnhart, Greg Toyas. I worked with two of the best National Trustees: Chet Delong and Shaun Laird and the Great Dewey Stokes, past National President. I also had the pleasure of working with some of the greatest District Trustees from across this state. We have the best legal staff bar none and it was a pleasure to work with Paul Cox and Gwen Callender.

We have the best support staff that any organization would love to have: Denise Young, Peggy Middendorf, Diane Fuchs, Toya Kendrick, Deirdre Delong, Aaron Crawford, Robert Hawley, Mike Weinman and others; it has been an honor. I have learned from all these great individuals on how to become a great leader in this organization. It paid off because you allowed me to serve you for 17 years.

Over the 17 years I have received support from every Lodge across this state; from big Lodges to the smaller Lodges from day one and to that I say THANK YOU!!!!!!

I would not have made it without the support of my home Lodge Dayton 44. Not only did you entrust me to be a part of the Dayton FOP 44 leadership team, but you also supported me in my bid to become the Ohio State FOP Sgt at Arms and 2nd Vice President. This would not have been possible without the great leadership, guidance and advice from Virgil McDaniel, Kevin Temple, Steve Grismer, Gary Tipton, Randy Beane, Mike Galbraith and a great campaign manager, Paul Price. I love each and every one of you from the bottom of my heart.

During my 17 years we've had some fights, none bigger than Senate Bill 5, and we will have others on the horizon. My appointment to the Judicial Committee was an honor. It gave me the opportunity to reach out to Lodges across the State to gather input on the best judicial candidate to be appointed to their local court until the election.

When you elected me, I ran on **Loyalty**. I will be loyal to the FOP. **Honor**. I would not do anything to dishonor this organization. **TRUST**. You can trust me to do the best thing for the organization.

I hope I have lived up to that promise.

Its only fitting that in 2005 I was elected your Sgt at Arms in Independence, Ohio and in 2022 I will step down in Independence, Ohio.

It has been an **HONOR** and a **PLEASURE** to serve you as a member of the Ohio State Fraternal Order of Police State Lodge Executive Board.

May the Lord keep is halo of protection around each and every one of you.

Fraternally,

Derric D. McDonald
2nd Vice President, Ohio State Lodge



Elect Bill Saringer 2nd Vice-President

**Bill Saringer
Sergeant-at-Arms Report**

Dear Brothers and Sisters,

First and foremost, it is outstanding to finally have an in-person conference. Who knew that this pandemic would create a world as we know it today. Whether COVID-19 will ever go away or not, the fact is that we are here today. Let us be thankful that once again we come together as a group to collaborate and share great ideas and work together for this great organization.

Thank you to the entire Eighth District and Eighth District Trustee Steve Fioritto for hosting the 86th Fraternal Order of Police of Ohio Annual Conference in Independence, Ohio. Hosting a conference is no easy task and I appreciate everyone for dedicating their personal time to making this conference come to fruition. Welcome delegates, alternates and guests to Independence, Ohio and I hope you have a wonderful conference.

Brothers and Sisters, our profession is at risk. At risk due to all the nonsense we have seen over the last several years in the news. All the backlash from the media and politicians has created such negativity surrounding our job making recruitment difficult and putting our safety at risk. We all know it takes a special individual to perform the job we do day in and day out despite all the false narrative which are being created about law enforcement. Despite that narrative, our

men and women run toward danger versus away from danger. I commend every one of you who continue to protect and serve their communities holding their heads up high. Currently, we are seeing an all-time high of retirements and resignations and the administrators are settling with doing "more with less", jeopardizing our members safety by low staffing levels. This is UNACCEPTABLE. Manpower levels are dangerously low, and administrators are doing nothing to recruit new members and the hiring processes are falling on deaf ears. We need to continue to demand our police administrations to hold their bosses accountable and continue to do what is right for the men and women who everyday are risking their lives battling on our streets. In many municipalities we are seeing politicians regionalizing their dispatch communication centers. What is going to be next? They say it is more efficient. I call BS. For many in the administration it is an attempt to break the back of the unions. We need to fight the fight against these administrations and hold them accountable.

Over the last twelve years I have served in the capacity of this great organization as your Eighth District Trustee and Sergeant-at-Arms. Brother Derric McDonald, 2nd Vice-President, has decided not to run for office at this year's conference. Personally, I would like to thank Derric for his years of service to our organization and congratulate him on his many years of service with Dayton Police Department. Derric's leadership with our organization and Dayton PD has been invaluable. Everyone who knows me knows that I wholeheartedly believe in our organizations' efforts to continue to better the terms and working conditions of our profession. That is why I am asking the delegates of this annual conference to support me for your next 2nd Vice-President of the Fraternal Order of Police of Ohio.

Thank you, Brothers, and Sisters, stay safe and take care of one another because if we don't who will.

Fraternally,

Bill Saringer
bsaringer@fopohio.org
(C)440-336-0635

2022 IMMEDIATE PAST PRESIDENT'S REPORT



JMCDONALD@FOPOHIO.ORG 740-225-0849 @JAYMCDONALDOH

Good Morning Brothers and Sisters,

I would like to welcome you to the 86th Annual Conference of the Fraternal Order of Police of Ohio, the oldest State Lodge in the Fraternal Order of Police.

We have not met as a State Lodge delegation since 2019. We must remember all of the men and women who have given the ultimate sacrifice since that time. Since July of 2019 and June 24, 2022 when this report was written, 1,237 of our Brothers and Sisters have died in the line of duty. According to the Officer Down Memorial Page, 785 of those deaths are attributed to the deadly COVID 19 virus. In the beginning of this pandemic, the FOP was fighting for access to the vaccine for our members and a recognition that COVID was a work related disease for PSOB and BWC purposes to coping with the disease and knowing that we will have to live with the virus from now on and just adapting to it.

We also lost 152 men and women to gunfire over the same time period. It seems as if the violence against law enforcement officers is at a level we have not seen in decades.

There are so many challenges facing our profession, from increasing violence directed at officers and record levels of violence in our major cities. Recruitment and retention is a major worry of agencies and of individual officers. Officer burnout because of short staffing and mental health concerns of LEO's continue to be major problems. There seems to be more and more elected officials concerned about offenders and less and less concerned about victims. Pension and health care concerns for our members are ever-present. There is one group at the forefront of all of these issues in our state, that is the FRATERNAL ORDER OF POLICE OF OHIO. PERIOD!

I am proud to continue to fight for the members of the FOP here in the Buckeye State. I am grateful that I still am able to play a role in defending cops. Standing up and speaking out on behalf of officers is something that I will never stop doing and there have been plenty of opportunities to do just that since we last gathered in 2019.

We have been passed by the State of Florida in terms of FOP membership and we are now the fourth largest state lodge in the Fraternal Order of Police. While I readily admit that we do not have the growth potential of other states, we must continue to grow our membership whenever we can.

There has been multiple efforts to engage in so-called police reform in the State of Ohio since 2019. We have been able to hold off every major attempt to hold the police responsible for every social ill known to man. An ongoing effort still exists and has the support of the Attorney General and the Governor, that is licensing of law enforcement officers. Those in favor of this effort say it is no different than lawyers, doctors or even barbers who have state licenses. They will say that we need a law to prevent bad cops going from one agency to the next. However, it is much different from our view. The latest version of this effort submitted by the Attorney General would create a statewide internal affairs bureau that could investigate complaints about officers for a wide variety of alleged violations. A new division of employees of the Attorney General could investigate complaints about officers conduct; their health (both physical and mental) if a complaint was made in regard to that; and also allegations of criminal misconduct. These investigations would then be referred to an appointed Board of Law Enforcement to judge the officer/deputy/agent or trooper. This Board could revoke an officers license, thereby ending his/her career...with no appeal to an arbitrator. The appeal would go to the full OPOTA Commission. The proposal also included data collection of use of force incidents, collecting the age/sex/ race of the officer who is alleged to have used force. Lastly, it mandated outside prosecutorial review and outside investigation of officer involved shootings resulting in death.

We pushed back hard on this proposal because it included a severe lack of due process. It included a burden of proof that was a "preponderance of the evidence" standard we felt was way too low to take someone's career away. We fought against including any provisions relating to the health of the officer. We insisted on the civilians who would be included on the board to be able to pass a LE background check and the entire board be prohibited from speaking about pending cases/issues. We fought against allowing the board the ability to subpoena records, like medical or cell phone data, for these kinds of investigations. We pushed back on the makeup of the board, arguing for FOP representation and diversity in the kinds of agencies and assignments of the personnel on the board. We demanded that LEO's not lose their salary while the investigation was ongoing.

Almost every one of our suggestions were added to the bill, which caused the AG and the Chief's Association to no longer support the proposal. At a gathering of Chiefs, it was reported the amended proposal was now worse than collective bargaining. However, this issue is not going away and we need to be ready to act to protect our members and I believe we will be prepared to do just that.

These licensing or credentialing proposals are popping up all over the nation. In Michigan, it was reported that they have trouble with the board just sitting on these cases leaving the officer in limbo for years. New Jersey, California, Indiana, Washington and Georgia all have had bills that are similar to the one proposed here in Ohio. There may be others as well.

Healthcare remains a top issue for our membership. **The very best way to fix this issue is to establish Medicare at 50 or 55 for 1st Responders.** Our members retire about 10 years earlier on average and should be able to access Medicare ten years earlier as well. The FOP of Ohio Board directed our National Trustee, Shaun Laird, to make a motion to the National FOP directing them to make pursuing this legislation a priority. It passed unanimously. Our leaders made this topic a priority with the Ohio Congressional delegation as well in our discussions with representatives and senators as well. We need to make this a priority for our congressional endorsements this year and make health care a top consideration when making endorsements. Health care needs to be fixed in Washington D.C. The FOP of Ohio continue to push national legislative leaders to fix this problem that impacts every single one of our members.

Our members have served in the most difficult of circumstances since we have last met. What some called civil disturbances or social uprisings or peaceful protests, we have called some of these instances flat out riots. These riots took place from Portland, Oregon to Washington D.C. and lots of places in between, including here in Ohio. Our members were forced to work on the front lines of these events and suffered injuries that were both numerous and severe. They had bottles, rocks and other items launched at them. They were sprayed with chemicals. They were battered and bruised. Our politicians gave up our streets and our statehouse. We looked for leadership from elected leaders and found little. We screamed from the rooftops that violence against officers was wrong, should be condemned by everyone and had to stop. It does not matter who assault cops or the reason they are rioting. It does not matter to me which city or state these riots took place in. I STAND WITH COPS. EVERY SINGLE TIME.

I expect that this coming summer will be another of violence and turmoil and the cops will be risking their lives standing in the middle of fanatical people who are willing to commit violence to get their way. I pray for all those who will be risking everything to protect and serve our community.

It seems that the narrative surrounding these attacks on police have begun to fade away, at least from most politicians. While I welcome the change in the narrative, we still have many political challenges as a profession, as a union and as a nation. The juvenile justice system provides way too little justice. We have some who wish to eliminate bail, even for the most serious offenders. We have some who want to give every benefit of the doubt to criminals and none to victims. Those pushing for less consequences for criminals range from the very liberal to the very conservative in an unholy alliance that puts our citizens and our members in jeopardy. One of our members of the Ohio FOP has said over and over again, that cops have the hardest job in America and I completely agree. All of you have my respect and my promise to fight alongside of you!

Lastly, it would not be a Jay McDonald report if we did not talk about Right to Work and collective bargaining. The Buckeye Institute and ALEC and other anti-union groups are still pushing for things like:

“Public Employee Choice Act” and the “Comprehensive Public Employee Freedom Act,” which would allow government workers to opt out of union representation and represent themselves in negotiations with their employer.

Other ALEC bills would mandate transparency in union spending to the public and ban “release time,” in which a public employee draws a public salary while working on union recruiting and representation activities.

“Union Recertification Act” is what ALEC calls “worker voting rights,” workers in unions would have to vote every couple of years on whether they want to continue with their current union representation.

The Buckeye Institute mailed almost every public employee in Ohio advising them they no longer had to belong to the union. They are suing in Minnesota over “exclusive representation” and asking that non-union members be mandated to be on contract teams and committees, etc... They are also trying to get all fair share fees collected before the Janus ruling rebated to the non-payers. The misleadingly named Freedom Foundation has been waging war on public employees, saying in part that employees have a “God-given right” to stop paying union dues.

Always remember: Right to Work is WRONG!!!

Jay McDonald

FOP of Ohio Immediate Past President

First District Trustee Report 2022

Greeting to all the delegates and guests from the 1st district. It has been a long time since we have had the opportunity to gather for the state conference. Covid 19 put a lot of things on hold but the FOP continued to serve its members throughout the pandemic.

I have attended all board meetings during the pandemic. Most of these were virtual using ZOOM. In 2022 we started meeting in person again and I attended both the winter and spring board meetings.

The district has generally been quiet. We did charter a new lodge from the members of Bath Township and the City of Copley.

I have decided not to run again for the position of 1st district trustee. It has been an honor and a privilege to represent the members of the 1st district over these many years.

Fraternally,

Troy A. Mineard

Second District Report
Trustee Marc Lautenschleger

Brothers and Sisters,

Welcome to the 86th Annual State Conference of the Fraternal Order of Police of Ohio. It is good to see everyone in person again at the annual conference after being cancelled the last two years due to the Covid Pandemic. On behalf of the members of the Second District I would like to thank the brothers and sisters of the Eighth District for hosting this year's conference. I'm sure they have an excellent conference planned and we appreciate all of the hard work and effort that goes into hosting this event.

Since the last conference in 2019 I have attended all State FOP Board meetings, either in person or via Zoom, as well as various other local lodge meetings and functions. We added two new lodges to the district since the last conference and hopefully they become active in conferences, board meetings and various state lodge functions.

I would like to thank all members of the FOP Legislative Committee and various other FOP members who testified on numerous Ohio House and Senate bills. We appreciate the time and effort they put in to get needed legislation passed and unneeded legislation defeated.

It is an honor and a privilege to serve as your Second District Trustee. Please feel free to contact me anytime if there is anything I can do to help a Brother or sister FOP member.

Fraternally,

Marc Lautenschleger

Second District Trustee



3rd District Trustee report

First I would like to thank our hosts for a wonderful conference. It's always great to come together as an organization and take care of the business of our members. The 8th District sets the bar high for conferences, that is for sure.

It has been a busy couple of years since we have last met. I appreciate all the support I have received from various members from all around the 3rd district.

It has been a while since we have had the opportunity to meet but I will focus this report on the last year.

In March, I attended the States Presidents Meeting and National Board Meeting held in Philadelphia Pennsylvania. I attended the National Board meeting as a member of the National Grievance Committee. We heard a case filed against DC Lodge #1 by member Michael Krugger (Jack Daniels Committee Chairman) who had been removed from the Lodge. Krugger stated he was not given due process and that the lodge didn't follow their own Constitution and by-laws. DC Lodge #1 did not present a case at the grievance hearing stating that there was still a pending criminal investigation and they were advised by legal counsel not to present a case at our hearing. The Grievance Committee sent the case back to DC Lodge #1 and follow the proper procedure.

In May, I attended the State Spring Board Meeting that was held at Salt Fork State Lodge. It was a wonderful event, and it was good to see everyone in person again.

I attended the State Memorial service held at OPOTA. As a sitting Commissioner, I got to meet with the families of our fallen brothers. They are all grateful for outpouring of support they have received from their extended blue Family.

I attended police week and The National Memorial Service held in Washington DC. I am proud to have been able to honor our fallen Brothers and Sisters.

Finally, I hosted my local memorial service where I was given the privilege to honor my local brothers who have given the ultimate sacrifice to protect the members of the community that I call home.

Third District can continue to be proud of our own Tracey Susana Sandusky Lodge #17 as she continues to represent the Ohio FOP with the Special Olympics World Games. Her trip to represent the FOP in Russia at the world games was canceled after the invasion of the Ukraine. I'm sure she will have much more in her report. Please thank Tracey when you see her, she is a



3rd District Trustee report

wonderful person and does an excellent job representing the Third District and all of the Fraternal Order of Police in her efforts with Special Olympics.

I continue my work as a Commissioner on the Ohio Police Officer Training Commission. I have taken an active role in trying to secure funds for Continued Professional Training (CPT) for our members. Chairperson Stanforth appointed me as the Legislative Chairperson of the Commission. In this position I promise to work as hard as I can to ensure funding is restored to help offset the cost of CPT. AG Yost has indicated that he is willing to work with FOP to make this happen.

Last but not least, I'm excited to announce that the Third District has a member running for the State Executive Board. Shari Robertson from the William J. Taylor Lodge #32 in Mansfield where she holds the position of Treasurer. Shari is a captain with the Mansfield Police department where she heads the Special Operations Bureau and is seeking the position of Ohio FOP Sgt. At Arms. I wish the best of luck to Shari, the District is behind her all the way.

If I can be of help to any of you, please don't hesitate to contact me. A special THANK YOU to the previous Third District Trustee's Mike "Boomer" Bamman and Ron Susana for their support and guidance in my role as trustee. This will be my final report as the 3rd District Trustee as my family obligations continue to grow as my kids grow older. I am extremely grateful for the support of the District and the Executive Board I have received during my tenure as Trustee. I will always be involved in the FOP and I will always be here to support the members!!!

Respectfully Submitted,

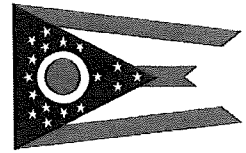
J. Fitsko

Third District Trustee



FRATERNAL ORDER OF POLICE OF OHIO, INC.

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President
GARY WOLSKE
Garfield Heights PD

Vice President
JASON PAPPAS
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2nd Vice President
DERRIC McDONALD
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BILL SARINGER
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Marion PD

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TROY MINEARD
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Second
MARC LAUTENSCHLEGER
Dover PD

Third
JIM FITSKO
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Fourth
TOM PORTER
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Ninth
JON HALUSEK
Cincinnati PD

Tenth
AARON BRAMEL
Ohio Veterans Services

Eleventh
TRAVIS PARKER
Columbus PD

National Trustee
SHAUN LAIRD
Columbus PD

Chief Counsel
GWEN CALLENDER

Greetings from the Fourth District

I hope everyone is enjoying themselves seeing old friends and sharing stories and memories. I want to first of all thank the Eighth District for the hospitality and hard work its members have done to make this another great conference. Hats off to all of you as you have pulled it off yet again!

Since our last gathering the Fourth District has like many others struggled but came out on top. Issues have risen and by rolling up their sleeves and getting dirty, the members' efforts got the job done and the issues resolved. I am proud of the members of this great District who are putting forth the hard work and showing their dedication to this great organization. We have had Lodges suffer loss of leadership from death, disasters, and major change in leadership, but every one of those lodges and its members persevered and kept moving forward in a positive direction. Lodges in this District are growing and reaching out to continue to grow.

I have been asked to take the place on the Attorney General Awards Committee representing the FOP. I was privileged to review many qualified and deserving applicants for these awards and recognition. To say choosing one over another was difficult is an understatement. These Brothers and Sisters in Law Enforcement and civilians in our communities demonstrate that there are plenty of good in this world and that we need to keep focusing on the positive not the negatives.

While we gather and see Brothers and Sisters who we haven't seen in the past couple years let us take the time to remember those who aren't here with us or can't be here with us. Let us remember that they paved the way for us and we are now paving the way for others to come. Let's conduct the business of the Lodge for the good of the membership that we represent.

Tom Porter
Fourth District Trustee

5th District Report

Welcome to the Fraternal Order of Police Annual Conference. On behalf of the Fifth District, I would like to thank all involved for making this an enjoyable event.

Obviously, the past two years have been a crazy ride for our Country. As we move forward, hopefully we can get back to a form of normalcy.

It was good to meet in person for State Board meeting in Salt Fork State Park, May 7, 2022. Many lodges are conducting business as usual and having events at their lodges.

I would like to pay tribute to Greene County Sheriff Gene Fischer, who past way in November 2021. Sheriff Fischer was a strong FOP member and supporter. He was a past 5th District Trustee and a member of Greene County lodge 37. Also, I would like to thank Derric McDonald, of lodge 44, for all his years of service to the State and Local Board. Derric has decided to retire and step down from the Board. He has been extremely dedicated to the FOP and has always made himself available to serve in any capacity. When you see Derric please take a moment and show your gratitude.

Fraternally,

Mike Galbraith

5th District Trustee

Report of 6th District Trustee Mike Watkins

It is good to be back at annual conference after so long a time. Since the pandemic hit the country, I like so many did very little travel. Most of the lodges in the district held meetings on a hit and miss basis, if at all. My own lodge was no exception.

Now that the pandemic has eased, I have once again started traveling the district. The Sylvania lodge has new leadership that is re-organizing the lodge. They are looking at some fundraisers and hope to become active on the state level.

Toledo lodge is still active in the community with their food pantry, Cops & Kids Christmas shopping and other activities. They have recently gained a few members from the Lucas County S.O. We hope to see that continue.

The wood County lodge was able to remain somewhat active through zoom meetings during the pandemic and still have members who login to meetings when they are unable to attend in person. They are preparing for the annual Tractor Pull, their major fund raiser. They have been able to continue their community involvement during the pandemic with some modifications.

The Fort Findlay lodge also made modifications to their community involvement during the pandemic but were able to continue their Cops & Kids Christmas shopping. Earlier this year, they had to deal with the Line of Duty death of one of their members. Dominic Francis of the Bluffton Police Department was hit and killed by fleeing vehicle as he was placing stop-stick on Interstate 75. All three suspect, who were in a stolen vehicle were later apprehended and charged. Fort Findlay lodge wants to thank the State Fop for their assistance and support during this tragedy. They also were assisted by Lima Lodge 21 and the Allen County S.O.

The Lima lodge has once again resumed regular meetings and activities. During the pandemic they like others had to curtail fundraisers and some other activities. They were able to maintain the Cops & Kids Christmas shopping with modifications. At the Police Week Memorial service this year, a headstone was added for Bluffton police officer Dominic Francis. Headstones are dedicated to any law enforcement officer in Allen County who dies in the line of duty, whether they are a member of the lodge or not. Because Bluffton sits on the county line, Officer Francis chose to belong to Fort Findlay Lodge #20.

This past year Auglaize Lodge #76 made the decision to disband. Their members who wished to remain active in the FOP have the choice of going to the Sidney lodge or the Lima lodge.



FOP of Ohio 8th District

Trustee Steve Fioritto

sfioritto@fopohio.org

440-668-3191



Brothers and Sisters,

On behalf of the 8th District, I would like to welcome you back to Independence for the 86th Annual FOP of Ohio State Conference. It has been too long since we were all able to meet in person. I first would like to thank the members of the 8th District who have worked hard to once again bring you an unmatched experience at our State Conference. If there is anything you need this weekend, please don't hesitate to find me or another member of the District for any help.

Most lodges have begun having in-person meetings. I have attended a few meetings this year as my schedule has allowed. I have participated in all zoom calls and conference calls that this board has conducted since 2020.

The FOP Associates Lodge is currently working on restructuring their board to be more cost effective and better able to serve there membership. Unfortunately, their membership has been steadily declining for several years. I encourage all lodges that have an Associates Lodge to work at expanding their membership. The FOP benefits directly from that membership. They can also be a benefit to the local lodge. Those members are a great resource and many associate lodges provide a financial benefit to the parent lodge. I am very fortunate at my Lodge to have a very active and supportive Associate Lodge. They are always the first to step up when we need any help. For years, they have assisted both by volunteering and helping financially with our golf outings, Cops and Kids Program and various breakfasts we host throughout the year.

Steve Fioritto
8th District Trustee

Brother and Sisters, Friends, Members and Guests,

Welcome to the FOP of Ohio 86th Annual State Conference in Independence Ohio 2022. I would like to thank everyone for attending this year's event after a 3 year absents. It will be nice to see old friends and get back to business.

Since we last met, we have held several zoom meetings and conference calls in which I have attended. We conducted the business of this lodge the best we could. It was great that we were able to hold our State Board meeting at Salt Fork Park in person. There will be several Constitution and By Law amendments this year which will improve the business aspect of our lodge.

On the local level Queen City Lodge #69 has been working hard for our members. Our members passed a 3-year contract, which included nice jump in pay, and we continue to represent our members in both internal and Civilian Complaint Authority (CCA) matters. Brother Sean Woods and Tiffany Galvez instituted a wellness program for our members to help with mental health issues including but not limited to PTS issues. They created a wellness app for the members to reference when ever needed with vital health information. Tiffany Galvez is the new wellness coordinator for the City of Cincinnati. I would encourage you to get with your departments and look into this important program that they have set up. You will also notice several familiar faces missing this year from our delegation, as we have had a string of bad luck losing them to medical issues over the past year.

I wish everyone a productive and enjoyable time as we conduct the business of our lodge, I look forward to seeing you all. Please watch out for each other, cover over and at the end of the day go home to your family.

Jon Halusek

9th District Trustee



10th District Report



I want to welcome everyone to the 2022 FOP Conference, especially those from the 10th District. This Conference has been long awaited due to the pandemic and its finally here. It is such a good feeling seeing our brothers and sister of the FOP in person again. I want to thank the 8th District for hosting the Conference. They always to a great job and put on a good time.

District 10 has had its trials and tribulations over the past few years. First, we had an in the line of duty shooting, ODNR Investigator Kevin Behr, was shot on December 20, 2020 while conducting surveillance in Clinton County. After several surgeries Investigator Behr continues to make progress and get better each and every day. Secondly, we had a line of duty death on February 23, 2021. ODNR Officer Jason Lagore passed away attempting to save another life at Rocky Fork State Park. He leaves behind his wife Michelle and two young sons.

We are still fighting to get our Department of Mental Health and Department of Disabilities officers armed. This is an uphill battle we have been fighting for many, many years. I have taken a personal initiative to do what I can to help these officers be safe at work. With the help of the FOP State Board and through collective bargaining, we are doing what we can to make this happen. With the passing of Senate Bill 215 it is imperative that we act now and get this done.

It has been a pleasure assisting this District over the past few years and I hope to continue to serve in this capacity. I hope everyone has a good conference and can't wait to meet and greet with everyone.

Fraternally,

Aaron Bramel

Brothers and Sisters,

I would like to begin by thanking our Brothers and Sisters in District 8 for hosting our 2022 State FOP Conference in Independence, Ohio. I know firsthand how much work goes into hosting a conference. Please take time to thank the members from District 8 this week while you are here. After the past two years of doing business by Zoom and phone calls, I am looking forward to gathering together with our brothers and sisters in the Ohio FOP from around the state in person to conduct the business of the Ohio FOP!

In State FOP business, I encourage all members to contact your State Representative and Senator regarding HB 512 which would increase the employer's contribution to the Ohio Police and Fire Pension Fund. This bill is critically important. If it does not pass, it seems likely that the OP&F Fund will have to recommend other changes at some point later this year which will have a negative effect on all of our members in OP&F.

In our local lodge we have had some changes in some of our lodge leadership positions. Keith Ferrell retired from CPD and stepped down as President of Capital City Lodge #9. While Keith will continue serving our membership on our local board as Past President, I would like to thank him for his time serving our membership as well as for the support he has given me in my roles as the District 11 Trustee and as a member of the National Memorial Committee. Jeff Simpson is now the President of Capital City Lodge #9, Brian Steele is the Executive Vice President, and Brian Toth is the Vice President. I look forward to working with each of them in their new roles and will help out in any way I can.

As a member of the National FOP Police Memorial Committee, I travelled to Washington, D.C in October of 2021 and May of 2022 to set up and coordinate the National Peace Officers' Memorial Service. Due to Covid restrictions we were unable to have the traditional May 15 Memorial Service in 2020 and 2021. We released a video tribute on May 15th in both of those years. We then held an in-person service on October 16, 2021 to honor those officers in person. This past May 15, 2022 we held a service to honor our fallen heroes from 2021. It is always a humbling experience to work on an event that is so important to honor our members and our survivor families who have given so much. I was proud to see a large contingent of Ohio FOP members who came to Washington to pay their respects to the families in person this year. If I can be of any assistance to any of you in this role, please let me know.

I wish everyone a productive and enjoyable next few days while we conduct the business of our Lodge.

Faternally,

Travis Parker, 11th District Trustee

Report of the Ohio National Trustee

Shaun Laird

shaunlaird@hotmail.com

2022 FOP State Conference – Independence, OH

July 17 – 19, 2022

Welcome to the Ohio State Conference in Independence, OH– It has been several years since we have met in person. I am looking forward to seeing all of you. The members of the 8th District will be working hard to make sure that the conference goes as well as other conferences from the past. I want to thank all members from the FOP, FOPA, and FOP Auxiliary that will be working to put on the State Conference. I also want to thank the employees at the State FOP and the OLC who are busy throughout the year working for FOP members.

National Trustee Activity – In April, the National FOP hosted the 2022 National FOP Spring Board Meeting in Philadelphia, PA. The National Board also continues to meet by teleconference each month. The monthly teleconferences and publications from the National FOP keep the National Trustees advised of the happenings and communication is greater than ever.

As a member, I encourage each of you to ask to receive the Washington Watch legislative emails, download the National FOP APP, and keep up with the happenings in the National FOP Journal. In addition, President Yoes has started a podcast to discuss police matters. The podcast is called “Blue View by the Fraternal Order of Police” and is available on your mobile device.

My activity report has been recorded and is available upon request.

Updates on Legislation

The Social Security Fairness Act – This legislation would repeal the “Windfall Elimination Provision (WEP)” and the “Government Pension Offset (GPO)” in current Social Security law. As many of you know, employees that receive a public pension do not receive the full amount of their social security earnings. The elimination of this provision has been a top priority of the FOP for years. The goal is to eliminate it, but any relief would be seen as a positive step.

In years past, this proposal would not even get past the committee stage. But, at this time, there are 279 co-sponsors, which is the highest number we have ever had. If we reach the number of 290 co-sponsors, the bill gets moved for a vote.

I realize this is still a longshot. However, it is encouraging to know that we are closer than ever to move forward.

Police Reform Executive Order – In May, President Biden issued an executive order to address police reform. There were only two police groups that got a seat at the table during the discussions: The IACP, and the FOP. The executive order is a far cry from prior action by US Representatives who previously pushed the “George Floyd Justice in Policing” Act through the

house with lightning speed. The FOP was committed to fight any bill that called for the elimination of qualified immunity or changing the Graham v. Connor standard for the use of force.

As time has gone on, the calls for police reform have quieted down considerably. Police reform was a focus on what was never the problem in the first place.

National Committee Appointments – I constantly hear of good work being done by members from Ohio that are on National FOP Committees. I thank all members on committees that are representing our state so favorably.

Recruiting and Retention Across the Country – I continue to hear from agencies across the country concerning the difficulty in recruiting good applicants and retaining valuable employees. This is discouraging as assignments are unfilled and citizens are less safe. We will not see this change except with time and with a commitment from citizens and politicians to focus on making the conditions better for police officers.

National FOP Day on the Hill – Day on the Hill was conducted virtually again this year. Although it has been several months, I want to thank the members from around the state who spend the time to lobby for FOP priorities.

As far as issues within the state, members of Ohio Police and Fire Pension Fund should be aware of HB 512. This bill would increase funding for the pension fund from employer contributions. More will be covered on this bill at the conference. Please be prepared to call your legislators for passage of this bill.

The National FOP APP – Since its inception, the National FOP APP is updated almost every other day and has good information about news concerning the FOP and national media appearances. Please consider downloading the National FOP APP. This APP is for members only.

National FOP Conference Dates

2023 – Las Vegas, Nevada (MGM Hotel) – August 11-18

2022 Police Week Report – Police Week was again a success and is so vitally important for all survivor families. I want to thank all members from Ohio that contribute to and attend this event. If you have never made it to Police Week in Washington, DC, you should try to go at least once during your career. Please continue to encourage your members to attend this event and stay until all the names are read (until the end of the ceremony).

Ohio FOP – The FOP of Ohio continues to do a great job in maintaining the standards of our organization. I want to thank all members of our State Board who have assisted me in the business of the National FOP. I also want to thank all members from around the state for the good will you have shown towards me.

Thank you to the FOP of Ohio office staff and the OLC for their work in keeping Ohio a great FOP state!

It has been my pleasure to represent the State of Ohio as the Ohio National Trustee.

Section Four
Committee
Reports

Audit Committee Report

June 15, 2022

The Audit Committee met at the State Lodge on June 15, 2022 to conduct an audit of the books of the Fraternal Order of Police of Ohio, Inc. The audit went very well and any questions we had were answered by the office staff. All expenditure had invoices attached and were properly filed. State FOP Treasurer Greg Toyas and the State FOP office staff operate very efficiently and their record keeping is extremely accurate.

I want to thank committee members Clay Cozart and Shari Robertson for making time in their busy schedules to attend the meeting and assist in conducting the audit.

Fraternally,

Marc Lautenschleger

Audit Committee Chairman

FOPA Scholarship Committee Report

Mike Watkins FOP Chair

The FOPA is once again providing two (2), \$1,000 scholarships, renewable for four (4) years to graduating seniors whose parent, step-parent or guardian is a member in good standing. The application period ended on June 1st. We received a total of 51 applications. All of the applicants are more than deserving of a scholarship. The committee had a very difficult job narrowing the selection down to the final two. FOPA Chair Drennen and myself would like to thank the committee members for their hard work.

At the time this report was written, the committee had not yet voted on their final selections. FOPA Chair Drennen will announce the two recipients at the conference.

Report of Membership Director

Robert J. Hawley



Welcome to the 86th Annual FOP of Ohio State Conference.

I am excited that we are all here together in Independence, Ohio celebrating our 86th Annual Conference. The pandemic changed the world in how we live, play, and conduct business. The FOP of Ohio leadership and staff were up to the challenge. Navigating through unprecedented times, we did not slow down but continued to serve our members in a seamless manner. Teddy Roosevelt once said *"It is not the critic who counts; not the man who points out how the strong man stumbles, or where the doer of deeds could have done them better. The credit belongs to the man who is actually in the arena, whose face is marred by dust and sweat and blood; who strives valiantly; who errs, who comes short again and again, because there is no effort without error and shortcoming; but who does actually strive to do the deeds; who knows great enthusiasms, the great devotions; who spends himself in a worthy cause; who at the best knows in the end the triumph of high achievement, and who at the worst, if he fails, at least fails while daring greatly, so that his place shall never be with those cold and timid souls who neither know victory nor defeat."* This mindset is about cultivating a deep inner desire to make your mark on the Fraternal Order of Police of Ohio. The part that is most challenging about making your mark on the FOP is that it takes consistent daily investments. Are you up for the challenge? Are you FOP4Life? We need your help.

Growing Membership in the FOP is crucial. When we have a chance to add a new member, timing is everything. With this in mind I would ask that lodge Presidents and Secretaries reach out to potential new members as soon as possible. Let's get them into the greatest law enforcement organization in the world. I implore everyone at the conference to help the FOP of Ohio collect personal email addresses so we can better communicate with our membership.

The FOP of Ohio unveiled the first ever FOP Free College Program with Eastern Gateway Community College in 2015. What can the FOP do for you? How about Free College! This all started with the Fraternal Order of Police of Ohio and since then we have implemented the program national to all FOP members. 1,074 members have taken advantage of the FOP Free

College program from Ohio. The total scholarship amount is \$1,027,115.19 coming from Ohio. Amazing results considering we are not even 7 years into the program; please take full advantage of this benefit.

The FOP of Ohio Foundation has benefited from increased donations, not just from our members, but from companies all over Ohio. One of our key partners is Lamar Advertising. Lamar helps us brand the FOP and promote our causes. During Christmas, we run a billboard for 33 days and Police week our billboard is run for two weeks. These billboards are all over Ohio and would have cost us \$200,000. Lamar does it for Free. We are always thinking about ways to generate money for the CIRS program. From the golf outing, purse and gun raffles, NCAA and NFL Fund Crazz raffles, we appreciate our membership supporting this vital program.

It is my honor to work for the Fraternal Order of Police of Ohio. We have an exceptional Board and dedicated staff at the State FOP office and we are here to serve the membership. Please feel free to contact me for any information that we can provide.

Fraternally,

Robert J. Hawley
Membership Director
614-572-5218
222 E. Town St.
Columbus, Ohio 43215



Section Five
In Memoriam

In Memoriam

Canton McKinley Lodge #2

James Barrick
William Garman
Ronald Jeskey
Robert Krabill
Flloyd Morris
William Moushey
Ronald Murray
Steven Ready
James Scaglione
Bill Witmer
Billy Ray Workman

FOP Lodge #5

Jim Kappas

Akron Lodge #7

Paul Askew
Karl Brothers
Lynn Callahan
Raphael Caprez
David Coburn
Robert Copen
Vincent Felber
Michael Fox
Arthur Greer
Augustus Hall
Robert Ipe
Kenneth Jones
Drew Kelly
John Lower
Jack Louthan
Glen McHenry
Sean Matheny

Edward Mathews
Russell Murphy
James Myers
Victor Norman
Jerry Plemons
Jack Porter
Dale Province
Thomas Renner
Robert Richie
Howard Robison Jr
Richard Schafer
Lawrence Smith
William Smith
Carl Stevens II
Edward Stewart
James Stevens
John Tripp
David Whitmire
James Yocum

Cleveland Lodge #8

Patrick Acton
William Bakkar
Arthur Bambush
Donald Bellew
Dominic Donofria
Donald Duman
John Essex
Paul Falzone
Joseph Fisbach
Louis Garcia
Joseph Gleason
Lucian Grove

Ronald Heinz
Ken Kirchner
Lawrence Krumheuer
Jerry Lasch
Jack Latko
John Ludrosky
Ed McNamara
Zina Martinez
William Misch
James Moon
Joseph Nagorski
James Orly
Heinrich Ortag
Gary Payne
Brian Pfeuffer
George Prebish
Arthur Provenzano
James Purcell
Michael Santon
John Sattler
Gerlad Seger
John Simsic
Thomas Smith
Jack Streza
Frank Stoiker
Chester Szukalski
Albert Tekautz
Joseph Torok
Glenn Trejbal
Anthony Vana
James Wandra

Capital City Lodge #9

Gary Adkins
Glenn Ball
Terrance Bateman
John Brendle Sr

Brian Brown
Paul Bryant
Edwin Burton Jr
James Carr
Ron Casserly
Harry Cleland
Robert Coakley
Sarah Cross
Charles D'Aiuto
Dave Dayton
Robert Detamore
Dean "Benny" Eby
Ronald Edwards
Thoams Fischer
Thomas French
Kenneth Gilliam
Ken Good
Clair Grant
Dezzie Harris
Terry Hoar
Bill Ihrig
Thomasina Jacobs
Nora Jeffery
Art Johnson
James Jones
Paul Jones
Angela Kane
Dan Leadingham
Ernest Laszlo
Richard Dwayne Little
Larry Mason
Alex Massie
Robert McClary
Daniel McGahhey
Darryl McKissick
Oliver Moore
Paul Newell

Raymond Norwood
Tom Notturniano
Denny Palmentera
Larry Reese
Fred Reeves
Irvin "Rosie" Reichgott
Fredrick Robison
Thomas Ross
Gary Rountree
John Sells
Robert Smallwood
Clarence Sorrell
Jack Speakman
Raymond Spiert
James Strozyk
Robert Taylor
Michael Thomas
Terry Tilton
Donald Townsend
Ron Treon
James Wagoner
Bob Wallace
Jack Whitmoyer
Bruce Whittaker

Parma Lodge #15

Thomas Dease
Andrew Miles
Michael Reass
Raymond Vorell

Lake Geauga Lodge #16

Thomas Fracci
Donald Janz
Timothy Mathis

Lake Erie Lodge #17

Larry Bartow

Edward Grathwol
Robert Grathwol
George Hovey
Donald Humphrey
Ronald Sharpe
Gary Strohm
James Wolfe

Findlay Lodge #20

Daniel Branson
Dominic Francis
Michael Rozelle

Lima Lodge #21

Cliff Burkhart
Dan Ferrall
Joe Fields
Garry Ricker
Dave Rutledge
Gene Sharp
Richard Zerkle

Marion FOP Lodge #20

Clifford Lester
Sam Justice
Bob Swift

Western Cuyahoga Lodge #25

Ronald Baurer
Robert Bernacki
Chuck Carrol
John Elliot
John Fleischer
Russel Fueher
Edward Garrow
Ronald Hall
Ross Harrison
William Harrison
Gabe Ince

Lou Larsen
Richard Metzger
John Morgan
Robert Murry
Thomas O'Grady
John Peecook
Clinton Pell
Charles Petro
Don Potchatek
John Schirmer
Thomas Schrieber
Glen Walker
Daniel Weist
Lyle Westerfield
Del Wilburn

William J Taylor Lodge #32

Darren Miller
Robert Poth
William Spongardi
Joseph Wendling
John Shaffer

Greene County Lodge #37

Mike Brown
Gene Fischer
Phil Oakley
Don Stephens
John Waldren
Guy Watson
Homer Waugh

Toledo Lodge #40

Robert Carter
Richard Geis
Edwin Marok
Terry Schroeder

Captain John C Post Dayton Lodge #44

Jorge Del Rio
Michael Saylor

Fairborn Lodge #48

William Bates
Jerry Witt

Cuyahoga Falls Lodge #49

Charles Bilbrey
Charles Elum
Michael Gay
Julius Heil
Donald Kirkhart
Lawrence McCormick
Robert Peters
Steven Polovick
Dennis Rook
Richard Simmons
Thomas Tomlinson

Delaware County Lodge #56

Richard Browning
Robert Johnson
Tildon "Jay" Hike
John Radabaugh
Ted Wurm

East Cuyahoga Lodge #57

Ed Bedoe
Mitchell Brill
John DiPinto
Thomas Strasshofer

George Murray Lodge #67

Richard Balluh
Donald Boing
Richard Brokos
Dennis Derbin

Dave Dlugo
Maurice Ellis
James Finn
Dale Fitzpatrick
Joseph Gongos
Richard Grzelecki
Edward Helt
Edward Hrcir
Thomas Murphy
Rudy Prhne
George Riha
Mike Ruffner
Ralph Siebert
David Stare
Leroy Worcester
Fred Wright

Queen City Lodge #69

Howard Ackerman
Joseph Arlinghaus
Michael Black
Raymond Bracy Jr
Eugene Brady
George Bredestege
Richard Burgess
Daniel Cella
Gregory Coleman
Terrence Colley
James Earl Combs
Charles Connett
James Condo
Thomas Cornett
William Russell Couch
Alan Cruse
David Delaney
Joseph Robert Determan
Milton Dills

Timothy Dinkelacker
James Lee 'Skip' Dunlap
William Edwards
August Feldmann
Robert Finn
Gary Fritsch
Tom Fox
Thomas Gardner
Richard Gross
Lucian "Butch" Guy
Tom Haas
Edward Harris
William Hawthorne
Jerry Heidel
James Hicks
Harold Hipple
Maurice Howe
Robert Jones
Gregory Kanz
Richard Karpe
Thomas Kellison
David Kelly
Walter Kilgore
David Kohake
Herbert Kohus
William Lewis
Wes Llyod
Douglas Maundrell
Thomas McCalpin
Tom Mehas
Roger Meyer
James Miles
John Monday
Louis Niehaus
Robert Oberding
Pat Olvey
Leo O'Neill

Ronald Ottlinger
Wayne Pfirman
Charles Raabe
Charles "Ed" Ruehlman
Ray Scarlato
Donald Schilling
Ivan Singleton
Clarence Spencer
Bob Steiner
Al Stotts
Paul Twilling
James Vanpelt
Hank Ward
John Webb
Tim Weber
Howard Whitson
Steve Wilger
Carl Wolfram
Edward Woodyard
Chuck Zimmerman

Portage County Lodge #70

Al Began
Adam Dauberman
Terry May
Dave Morris
Terry Morris
Ricky Neal Sr
Curtiss Ruckman
George Schuster
Jim Studzinski
Jim Tobak

Hamilton County Lodge #74

Richard Coburn
Edward Nickol
Ray Pendell

Stow Lodge #82

Dennis Altieri
Steve Stahl

Warren County Lodge #103

Robert Kolthoff
Joe Lane
Willard Montgomery
Bob Otte
David Shotwell

Southwest Hamilton Co. Lodge #113

James Ruhl

Summit County Deputies Lodge #139

Terry Batchik
Ronald Berka
Adam Campbell
Thomas Cook
Harry Cross
William Fenwick
John Gillentine
Bret Grimm
Richard Johnston Sr
Thomas Lantz
William Liska
Jeral Mann
John McCutcheon
Darnell Ray
John Rood
William Stokes
Alta Trejbal
Leroy Tyler
Gerald Wise Sr

J Darrell Birmingham Lodge #140

Robert Dodd

Mahoning Co. Deputies Lodge #141

Anthony Divito

Edward Mitchell

ODNR FOP Lodge #149

Jason Lagore

Section Six
2020-2021
Outside Audit
Financials

• **Consolidated Financial Statements**

• **Fraternal Order of**
• **Police of Ohio, Inc. and**
• **Subsidiaries**

• December 31, 2021 and 2020



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To the Board of Trustees
Fraternal Order of Police of Ohio, Inc.
and Subsidiaries
Columbus, Ohio

Independent Auditor's Report

Opinion

We have audited the accompanying consolidated financial statements of the Fraternal Order of Police of Ohio, Inc. and Subsidiaries (the Company), which comprise the consolidated statements of assets, liabilities and net assets – modified cash basis as of December 31, 2021 and 2020, and the related consolidated statements of support, revenue, expenses and net assets – modified cash basis for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2021 and 2020, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to the footnotes of the consolidated financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the modified cash basis of accounting described in the notes to the financial statements, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the consolidated financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

To the Board of Trustees
Fraternal Order of Police of Ohio, Inc.
and Subsidiaries
Page 3

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

GBQ Partners LLC

Columbus, Ohio
April 20, 2022

FRATERNAL ORDER OF POLICE OF OHIO, INC. AND SUBSIDIARIES

Consolidated Statements of Assets, Liabilities and Net Assets – Modified Cash Basis December 31, 2021 and 2020

	2021	2020
ASSETS		
Current Assets		
Cash	\$ 2,088,279	\$ 1,802,519
Property and Equipment		
Land	175,000	175,000
Building and improvements	2,394,111	2,394,111
Office equipment	117,605	117,605
Computer equipment	94,991	91,884
Furniture and fixtures	120,238	120,238
	<u>2,901,945</u>	<u>2,898,838</u>
Less: accumulated depreciation	(1,678,674)	(1,605,504)
Net property and equipment	1,223,271	1,293,334
Note Receivable - Related Party	<u>12,082</u>	<u>12,085</u>
TOTAL ASSETS	<u><u>\$ 3,323,632</u></u>	<u><u>\$ 3,107,938</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable - related party	\$ 5,396	\$ 5,396
Current portion of long-term debt	40,473	35,000
Total current liabilities	<u>45,869</u>	<u>40,396</u>
Long-Term Debt	<u>443,891</u>	<u>491,258</u>
Total liabilities	489,760	531,654
Net Assets	<u>2,833,872</u>	<u>2,576,284</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 3,323,632</u></u>	<u><u>\$ 3,107,938</u></u>

The accompanying notes are an integral part of the consolidated financial statements.

FRATERNAL ORDER OF POLICE OF OHIO, INC. AND SUBSIDIARIES

Consolidated Statements of Support, Revenue, Expenses and Net Assets – Modified Cash Basis For the Years Ended December 31, 2021 and 2020

	2021	2020
Revenue and Other Support		
Booster program	\$ 242,748	\$ 272,289
Per capita dues	871,263	787,956
Management fees	273,693	281,248
Building rental	154,134	149,163
Equipment rental	8,396	8,481
Foundation revenue	50,404	92,952
Other	49,617	43,066
Total revenue and other support	<u>1,650,255</u>	<u>1,635,155</u>
Expenses		
Salaries, payroll taxes and employee benefits	614,760	688,345
Booster program	170,306	151,753
Professional fees	162,280	170,672
Depreciation	70,529	67,361
Equipment leases	10,223	7,124
Repairs and maintenance	77,584	81,006
Utilities	45,721	41,048
Office supplies and expenses	55,512	54,123
Travel and meetings	19,737	35,348
Real estate taxes	46,076	46,122
Printing and publishing	1,694	3,854
Interest expense	22,343	23,141
Foundation expenses	79,293	63,696
Other	16,609	19,024
Total expenses	<u>1,392,667</u>	<u>1,452,617</u>
Change in Net Assets	257,588	182,538
Net Assets - Beginning of Year	<u>2,576,284</u>	<u>2,393,746</u>
Net Assets - End of Year	<u>\$ 2,833,872</u>	<u>\$ 2,576,284</u>

The accompanying notes are an integral part of the consolidated financial statements.

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FRATERNAL ORDER OF POLICE OF OHIO, INC. AND SUBSIDIARIES

Consolidated Statements of Functional Expenses – Modified Cash Basis For the Years Ended December 31, 2021 and 2020

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	Booster Program	Rental	Management and General	Foundation	2021
Expenses					
Salaries, payroll taxes and employee benefits	\$ -	\$ -	\$ 614,760	\$ 37,883	\$ 652,643
Professional fees	114,087	-	162,280	-	276,367
Depreciation	-	68,332	2,197	2,641	73,170
Equipment leases	-	-	10,223	-	10,223
Repairs and maintenance	-	77,584	-	-	77,584
Utilities	-	36,863	8,858	270	45,991
Office supplies and expenses	54,284	2,500	53,012	11,261	121,057
Travel and meetings	-	-	19,737	3,569	23,306
Real estate taxes	-	46,076	-	-	46,076
Printing and publishing	-	-	1,694	417	2,111
Donations and gifts	-	-	-	650	650
Interest expense	-	22,343	-	-	22,343
Fundraising	-	-	-	19,373	19,373
Other	1,935	554	16,055	3,229	21,773
Total Expenses	\$ 170,306	\$ 254,252	\$ 888,816	\$ 79,293	\$ 1,392,667

The accompanying notes are an integral part of the consolidated financial statements.

FRATERNAL ORDER OF POLICE OF OHIO, INC. AND SUBSIDIARIES

Consolidated Statements of Functional Expenses – Modified Cash Basis (continued) For the Years Ended December 31, 2021 and 2020

.....

	Booster Program	Rental	Management and General	Foundation	2020
Expenses					
Salaries, payroll taxes and employee benefits	\$ -	\$ -	\$ 688,345	\$ 36,940	\$ 725,285
Professional fees	98,815	-	170,672	1,500	270,987
Depreciation	-	64,724	2,637	2,640	70,001
Equipment leases	-	-	7,124	-	7,124
Repairs and maintenance	-	81,006	-	-	81,006
Utilities	-	31,857	9,191	135	41,183
Office supplies and expenses	44,083	2,631	51,492	2,325	100,531
Travel and meetings	-	-	35,348	2,138	37,486
Real estate taxes	-	46,122	-	-	46,122
Printing and publishing	-	-	3,854	342	4,196
Donations and gifts	-	-	-	500	500
Interest expense	-	23,141	-	-	23,141
Fundraising	-	-	-	14,820	14,820
Other	8,855	2,974	16,050	2,356	30,235
Total Expenses	\$ 151,753	\$ 252,455	\$ 984,713	\$ 63,696	\$ 1,452,617

The accompanying notes are an integral part of the consolidated financial statements.

FRATERNAL ORDER OF POLICE OF OHIO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements December 31, 2021 and 2020

• • • • •

Nature and Scope of Business

The Fraternal Order of Police of Ohio, Inc. (FOP), a state lodge chartered by the Fraternal Order of Police, a national police organization, was organized in 1934. The FOP is dedicated to the advancement and protection of law enforcement officers, the promotion of improved law enforcement methods and the teaching of respect for law and order.

Entities that are related to the FOP are as follows:

- **222 Corporation**, a wholly-owned not-for-profit subsidiary that owns the office building where FOP is located.
- **The Fraternal Order of Police Ohio Labor Council, Inc. (OLC)**, a not-for-profit organization, is not under the direct control of the FOP and therefore is not consolidated with the FOP and Subsidiaries. OLC is dedicated to the betterment of law enforcement personnel through the representation of its members in collective bargaining and other labor relations matters.
- **Fraternal Order of Police of Ohio Foundation, Inc. (FOPF)**, a not-for-profit organization controlled by the FOP that was formed for the purpose of providing support and financial aid to persons in need, including but not limited to, Special Olympics, Easter Seals, law enforcement personnel in need, survivors of law enforcement officers killed in the line of duty or any other charity as so approved.

Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements of the FOP and subsidiaries (the Organization) include all accounts of FOP, 222 Corporation and FOPF. All significant intercompany balances and transactions have been eliminated in consolidation.

Basis of Consolidated Financial Statements

The Organization's policy is to prepare its consolidated financial statements using the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. That basis differs from accounting principles generally acceptable in the United States of America in that certain revenues are recognized when the services are provided rather than when earned and certain expenses are recognized when paid rather than when the services are received. Under the modified cash basis of accounting, related party receivables and payables are accrued. Accordingly, the accompanying consolidated financial statements are not intended to present the financial position and changes in net assets in conformity with accounting principles generally accepted in the United States of America.

FRATERNAL ORDER OF POLICE OF OHIO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements (continued) December 31, 2021 and 2020

.....

Summary of Significant Accounting Policies (continued)

Financial Statement Presentation

The Organization reports information regarding its financial position and activities according to three classes of net assets:

- Net Assets without Donor Restrictions – Net assets are not restricted by donor-imposed restrictions and are available for use in the Organization’s ongoing operations.
- Net Assets with Donor Restrictions – Net assets are limited as to use by donor-imposed restrictions that either expire by passage of time, can be fulfilled and removed by action of the Organization pursuant to those restrictions or are permanently restricted as to use and generally allow only the use of earnings for restricted purposes.

The net assets of the Organization are without donor restrictions at December 31, 2021 and 2020.

Use of Estimates

The preparation of consolidated financial statements on the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Liquidity and Available Resources

The FOP has \$2,088,279 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The FOP has a policy to structure its financial assets to be available as its general expenditures and liabilities come due.

FRATERNAL ORDER OF POLICE OF OHIO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements (continued) December 31, 2021 and 2020

.....

Summary of Significant Accounting Policies (continued)

Property and Equipment

Property and equipment are carried at cost. Depreciation is calculated using accelerated or straight-line methods over the estimated useful lives of the respective assets. Assets purchased but not placed in service are capitalized and depreciation is not recorded until the assets are placed in service. Property and equipment that are donated are recorded at fair market value on the date of receipt. Maintenance and repairs, which do not improve or extend the estimated useful lives of the respective assets, are expensed as incurred. Major improvements or betterments are capitalized. When property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts, and any gain or loss is included in income. Property and equipment are depreciated over their estimated useful lives as follows:

Building and improvements	10 - 40 years
Office equipment	5 - 7 years
Computer equipment	3 - 7 years
Furniture and fixtures	5 - 7 years

Total additions during 2021 and 2020 were \$3,107 and \$27,062, respectively.

Impairment of Assets

The carrying value of long-lived assets is reviewed for impairment whenever events or circumstances indicate the amount of the assets may not be recoverable. When an indication of impairment is present and the undiscounted cash flows estimated to be generated by the related assets are less than the assets' carrying amount, an impairment loss will be recorded based on the difference between the carrying amount of the assets and their estimated fair value. There were no such impairment adjustments at December 31, 2021 or 2020.

Rental Revenue

Rental revenue is recognized when paid by tenants.

Federal Income Taxes

The FOP, 222 Corporation and FOPF are exempt from federal income taxes under Sections 501(c)(8), 501(c)(2), 501(c)(3) and 501(c)(3), respectively, of the Internal Revenue Code.

A provision, if applicable, has been made in the consolidated financial statements for federal income taxes by applying statutory income tax rates to income before income taxes.

FRATERNAL ORDER OF POLICE OF OHIO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements (continued) December 31, 2021 and 2020

Summary of Significant Accounting Policies (continued)

Federal Income Taxes (continued)

The Organization accounts for uncertainty in income taxes in its consolidated financial statements as required under Financial Accounting Standards Board (FASB) Accounting Standards Codification, *Accounting for Uncertainty in Income Taxes*. The standard prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The standard also provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure and transition accounting. Management determined there were no material uncertain positions taken by the Organization in its tax returns.

Recent Accounting Pronouncements

In February 2016, the FASB issued ASU 2016-02, a new standard for both lessees and lessors. Under its core principle, a lessee will recognize the lease assets and liabilities on the statement of financial position for nearly all lease arrangements. The new standard is effective for annual periods beginning after December 15, 2021. Management is in the process of determining the effect of this change on its accounting and disclosure of lease activity.

Cash

Cash includes cash on hand and demand deposits held by banks. Cash is maintained in ten accounts at three financial institutions and, at times, balances may exceed federally insured limits.

Note Receivable – Related Party

From 1984 through 1986, the FOP rendered services totaling approximately \$97,000 on behalf of the OLC. In January 1997, a promissory note agreement was signed between OLC and FOP for \$97,493. The note agreement is payable by OLC in annual payments of principal and interest of \$1,000 beginning July 1997 and through July 2097. The note has been recorded in the accompanying consolidated financial statements at its present value of \$12,082 and \$12,085 at December 31, 2021 and 2020, respectively, using an interest rate of 8.25%.

Long-Term Debt

222 Corporation entered into a term note payable in the amount of \$632,408 with a financial institution in December 2017 which is secured by the property. Monthly payments of principal and interest in the amount of \$4,758 were due through December 2032. During 2019, 222 Corporation began making biweekly payments of \$2,379 on the note payable. Interest is calculated at a fixed rate of 4.25%. Outstanding borrowings on the note at December 31, 2021 and 2020 were \$484,364 and \$526,258, respectively.

FRATERNAL ORDER OF POLICE OF OHIO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements (continued) December 31, 2021 and 2020

Long-Term Debt (continued)

Future maturities on the term note payable were as follows at December 31, 2021:

2022	\$	40,473
2023		43,882
2024		47,586
2025		47,850
2026		49,926
Thereafter		<u>254,647</u>
Total	\$	<u>484,364</u>

Accounts Payable – Related Party

Accounts payable – related party consists of overpayments of amounts owed by FOP to OLC for rent, personnel, postage, computer usage and other charges under a service agreement.

Leases

The Organization leases office space to the OLC and other unrelated parties under operating lease agreements. The lease terms expire at various dates through 2023. The leases include a monthly base rent and a portion of the Organization's operating expenses, as defined in the agreements. Effective January 1, 2020, the lease with OLC was extended until December 31, 2029. Initial monthly payments from OLC are \$4,081 and will increase 2% each year until maturity.

Future minimum receipts under these leases are as follows:

	Related Parties	Unrelated Parties	Total
2022	\$ 50,926	\$ 100,753	\$ 151,679
2023	51,948	68,020	119,968
2024	52,970	39,080	92,050
2025	54,034	26,480	80,514
2026	55,099	-	55,099
Thereafter	<u>171,981</u>	<u>-</u>	<u>171,981</u>
Total	\$ <u>436,958</u>	\$ <u>234,333</u>	\$ <u>671,291</u>

The Organization also leases office equipment from a third party under non-cancelable leases on a month to month basis. Total lease expense was \$10,223 and \$7,124 for 2021 and 2020, respectively.

FRATERNAL ORDER OF POLICE OF OHIO, INC. AND SUBSIDIARIES

Notes to Consolidated Financial Statements (continued) December 31, 2021 and 2020

.....

Labor Agreement

Approximately 31% of FOP's employees are covered by a collective bargaining agreement that expires in December 2023.

Retirement Plan

The Organization has a salary reduction plan (401(k) Plan) for substantially all full-time employees who have attained the age of 18 and completed six months of continuous service. Contributions are held for the exclusive benefit of the employees. Annual contributions by the Organization to the 401(k) Plan are discretionary. Contributions of \$6,434 and \$7,287 were made in 2021 and 2020, respectively.

Related Party Transactions

In addition to the office space described above, the Organization leases certain office equipment and furniture to the OLC under annual operating leases. Total rental income received from OLC in 2021 and 2020 was \$58,342 and \$57,448, respectively.

The Organization provides various administrative and technical services to the OLC under a service agreement, which extends through July 2027. During 2021 and 2020, the Organization received management fees of \$273,692 and \$281,248, respectively, from the OLC. Additionally, expense reimbursements of \$569,223 and \$474,882 were received from OLC during 2021 and 2020, respectively.

Subsequent Events – Date of Management's Evaluation

Management has evaluated subsequent events through the date of the Independent Auditor's Report, the date on which the consolidated financial statements were available to be issued.