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Form 990.

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For the 2008 calendar year, or tax year beginning Jul 1, 2008, and ending Jun 30, 2009

B Check if applicable:		C Name of organization		D Employer identification number	
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		Please use IRS label or print or type. See specific instructions.		Fraternal Order of Police Arizona State Lodge	
				86-0211010	
		Number and street (or P.O. box if mail is not delivered to street addr) Room/suite Kevin Clark c/o 8628 W Cavalier Dr		E Telephone number (602) 326-6177	
		City, town or country Glendale		State ZIP code + 4 AZ 85305	
				G Gross receipts \$ 199,271.	
		F Name and address of principal officer: Bryan Soller P.O. Box 999 Mesa AZ 85211		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (8) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
J Website: ► N/A				H(c) Group exemption number ►	
K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►				L Year of formation: 1936 M State of legal domicile: AZ	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>SEE ATTACHED STATEMENT</u>

Revenue	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.
	3 Number of voting members of the governing body (Part VI, line 1a)
	4 Number of independent voting members of the governing body (Part VI, line 1b)
	5 Total number of employees (Part V, line 2a)
	6 Total number of volunteers (estimate if necessary)
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)
	b Net unrelated business taxable income from Form 990-T, line 34
	7b
Expenses	8 Contributions and grants (Part VIII, line 1h)
	9 Program service revenue (Part VIII, line 2g)
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)
	12 Total revenue -- add lines 8 through 11 (must equal Part VIII, column (A), line 12)
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)
	14 Benefits paid to or for members (Part IX, column (A), line 4)
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)
	16a Professional fundraising fees (Part IX, column (A), line 11e)
	b Total fundraising expenses (Part IX, column (D), line 25) ► 7,117
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)
	19 Revenue less expenses. Subtract line 18 from line 12
	Beginning of Year
Net Assets or Fund Balances	20 Total assets (Part X, line 16)
	21 Total liabilities (Part X, line 26)
	22 Net assets or fund balances. Subtract line 21 from line 20

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

► 
Signature of officer 11/10/10

► KEVIN CLARK
Type or print name and title.

TREASURER

Paid Preparer's Use Only

Preparer's signature	► Anne M. Stine	Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4	Alpha Omega Business Systems, 6130 W Irma Lane Glendale AZ 85308	10/27/10		261-76-4947
			EIN	86-0671985
			Phone no.	(623) 937-3636

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

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101 04/23/09 Form 990 (2008)

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Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

SEE PAGE 1, PART 1, LINE 1. THE STATEMENT DESCRIBES THE MISSION OF THE STATE FOP.2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If 'Yes,' describe these new services on Schedule O.

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

If 'Yes,' describe these changes on Schedule O

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

4a (Code: _____) (Expenses \$ 93,521. including grants of \$ 0.) (Revenue \$ _____)

11d) Legislative services for police related issues 46921.See attached statement for complete description of accomplishments and activities. This program benefits all 6,000 members.17) Travel exp. for police related meetings as well as 29423.Lodge's meetings and Conferences. Meetings are broken down individually on supporting statements.19) Expenses for registration, etc to attend police 17177.related meetings, lodge meetings and conferences.Meetings broken down on supporting statements.See Form 990, Page 2, Part III, Line 4a (continued)

4b (Code: _____) (Expenses \$ 45,873. including grants of \$ 0.) (Revenue \$ _____)

12) Public relations expenditures are shared by several lodges. A complete description of the activities and accomplishments are described in the attached statement. 22000.4) PAC Donations 12083.11c) 50% of accounting fees to track programs & attend mtgs 3600.4) One month of AD&D insurance for members 2285.1) Assistance to police related organizations 2268.4) Chaplain expend, flowers, bibles, etc. 1937.4) 2 death benefits @500 ea to survivor of deceased mbr 1000.4) Pymts to small lodges to help them attend meetings 700.

4c (Code: _____) (Expenses \$ 1,315. including grants of \$ _____) (Revenue \$ _____)

4) Awards, plaques, gifts & supplies for members 717.14) Web Site/Costs of sending Minutes 598.

4d Other program services. (Describe in Schedule O.)

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

4e Total program service expenses ► \$ 140,709. (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A 1 X

2 Is the organization required to complete Schedule B, Schedule of Contributors? 2 X

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I 3 X

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II 4

5 **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III 5

6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I 6 X

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II 7 X

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III 8 X

9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV 9 X

10 Did the organization hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V 10 X

11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If 'Yes,' complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable 11 X

12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII 12 X

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E 13 X

14a Did the organization maintain an office, employees, or agents outside of the U.S.? 14a X

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If 'Yes,' complete Schedule F, Part I 14b X

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Part II 15 X

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Part III 16 X

17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If 'Yes,' complete Schedule G, Part I 17 X

18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II 18 X

19 Did the organization report more than \$15,000 on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III 19 X

20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H 20 X

21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II 21 X

22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III 22 X

23 Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? If 'Yes,' complete Schedule J 23 X

24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer questions 24b-24d and complete Schedule K. If 'No,' go to question 25 24a X

b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? 24b

c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? 24c

d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year? 24d

25a **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I 25a

b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If 'Yes,' complete Schedule L, Part I 25b

26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II 26 X

27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III 27 X

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If 'Yes,' complete Schedule L, Part IV	28a	X
b Have a family member who had a direct or indirect business relationship with the organization? If 'Yes,' complete Schedule L, Part IV	28b	X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If 'Yes,' complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2	35	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI	37	X

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	8	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	0	
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
3b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	X	
4b	If 'Yes,' enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	X	
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	X	
5c	If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?	X	
6b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?	X	
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	X	
7b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	X	
7d	If 'Yes,' indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	X	
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	X	
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
7h	For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make any distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from other members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year		

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Part VI Governance, Management and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

		Yes	No
For each 'Yes' response to lines 2-7b below, and for a 'No' response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O See instructions			
1a	Enter the number of voting members of the governing body	1a	54
1b	Enter the number of voting members that are independent	1b	54
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6	Does the organization have members or stockholders?	6	X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
7b	b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	8a	X
a	The governing body?	8b	X
b	Each committee with authority to act on behalf of the governing body?	9a	X
9a	Does the organization have local chapters, branches, or affiliates?	9b	X
b	If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10	X
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	11	X
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O		

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If 'No,' go to line 13	12a	X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done	12c	
13	Does the organization have a written whistleblower policy?	13	X
14	Does the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision	15a	X
a	The organization's CEO, Executive Director, or top management official?	15b	X
b	Other officers of key employees of the organization?		
Describe the process in Schedule O. (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosures

17	List the states with which a copy of this Form 990 is required to be filed ► <u>Arizona</u>
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
	<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► <u>Alpha Omega Business Systems</u> <u>6130 WEST IRMA LANE</u> <u>Glendale</u> <u>AZ</u> <u>85308</u> <u>(602) 291-0715</u>

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter **0** in columns (D), (E), and (F) if no compensation was paid
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) or more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if the organization did not compensate any officer, director, trustee, or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Officer	Key Employee	Trustee	Director	Independent Contractor	Former Officer	Former Director			
Bryan Soller President	25.00	X							7,800.	0.	0.
John Ortolano Vice President	15.00	X							0.	0.	0.
Nick Aussems 2nd Vice Pres	10.00	X							0.	0.	0.
Patrick Scherden Secretary	25.00	X							7,200.	0.	0.
Kevin Clark Treasurer	25.00	X							7,200.	0.	0.
Tom Bradley Chaplain	5.00	X							0.	0.	0.
Ted Kulkens Chairman of Trustees	5.00	X							0.	0.	0.
Jay Jones Trustee	1.00	X							0.	0.	0.
Ken Magoch Immediate Past President	5.00	X							0.	0.	0.
Robin Thim Trustee	1.00	X							0.	0.	0.
Sal Garcia Trustee	1.00	X							0.	0.	0.
Donald Nathaniel Trustee	1.00	X							0.	0.	0.
Robert Duber Trustee	1.00	X							0.	0.	0.
Steven Clark Trustee	1.00	X							0.	0.	0.
Pete Legleu Trustee	1.00	X							0.	0.	0.
Rick Prendergast Trustee	1.00	X							0.	0.	0.
Brandon Keefer Trustee	1.00	X							0.	0.	0.

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

(A) Name and Title	(B) Average hours per week	(c) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099 MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former		
Ray Stock Trustee	1.00	X					0.	0.	0.
Glenn Bell Trustee	1.00	X					0.	0.	0.
Don Marlyne Trustee	1.00	X					0.	0.	0.
Richard Williams Trustee	1.00	X					0.	0.	0.
Ed Herrera Trustee	1.00	X					0.	0.	0.
James Currier Trustee	1.00	X					0.	0.	0.
Richard Brooks Trustee	1.00	X					0.	0.	0.
Heather Redden Trustee	1.00	X					0.	0.	0.
Gilberto E. Fuentes, Jr. Trustee	1.00	X					0.	0.	0.
Lee Stepherson Trustee	1.00	X					0.	0.	0.
Jeff Juetten Trustee	1.00	X					0.	0.	0.
Michael Hogan Trustee	1.00	X					0.	0.	0.
John Molero Trustee	1.00	X					0.	0.	0.
1b Total							22,200.	0.	0.

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 0

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of Services	(C) Compensation

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ► 0

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
						Contributions, Gifts, Grants and Other Similar Amounts
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a 0.				
	b Membership dues	1b 57,443.				
	c Fundraising events	1c 0.				
	d Related organizations	1d 0.				
	e Government grants (contributions)	1e 0.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 187.				
	g Noncash contribs included in lns 1a-1f	\$ 0.				
	h Total. Add lines 1a-1f		57,630.			
PROGRAM SERVICE REVENUE		Business Code				
	2a 2008 State Conf	900099	240.	240.	0.	0.
	b Fallen Ofc Fund	900099	2,000.	2,000.	0.	0.
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		2,240.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		1,685.	0.	0.	1,685.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		133,500.	133,500.	0.	0.
	6a Gross Rents	(i) Real				
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
b Less: cost or other basis and sales expenses						
c Gain or (loss)						
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ 0.)						
of contributions reported on line 1c. See Part IV, line 18	a					
b Less: direct expenses	b					
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a 4,142.					
b Less: cost of goods sold	b 3,449.					
c Net income or (loss) from sales of inventory		693.	693.	0.	0.	
Miscellaneous Revenue	Business Code					
11a MISCELLANEOUS	900099	74.	74.	0.	0.	
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		74.				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		195,822.	136,507.	0.	1,685.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	2,268.	2,268.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0.	0.		
4 Benefits paid to or for members	18,722.	18,722.		
5 Compensation of current officers, directors, trustees, and key employees	22,200.		22,200.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal	2,393.		2,393.	
c Accounting	9,012.	3,600.	3,601.	1,811.
d Lobbying	46,921.	46,921.		
e Prof fundraising svcs See Part IV, In 17				
f Investment management fees				
g Other	5,542.		5,542.	
12 Advertising and promotion	22,000.	22,000.		
13 Office expenses	8,710.		8,318.	392.
14 Information technology	3,032.	598.	2,434.	
15 Royalties				
16 Occupancy				
17 Travel	31,944.	29,423.		2,521.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	17,177.	17,177.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	187.		187.	
23 Insurance	718.		718.	
24 Other expenses. Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a <u>Records Storage</u>	308.		308.	
b <u>Bank Charges</u>	58.		58.	
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	191,192.	140,709.	43,366.	7,117.
26 Joint Costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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Form 990 (2008)

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing		1	
	2 Savings and temporary cash investments	129,043.	2	196,034.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	68,035.	4	0.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost basis	11,987.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 11,903.	270.	10c 84.
	11 Investments — publicly-traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
	16 Total assets Add lines 1 through 15 (must equal line 34)	197,348.	16	196,118.
LIABILITIES	17 Accounts payable and accrued expenses	5,859.	17	0.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	5,859.	26	0.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, and equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds	191,489.	32	196,118.
	33 Total net assets or fund balances.	191,489.	33	196,118.
	34 Total liabilities and net assets/fund balances.	197,348.	34	196,118.

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990: Cash Accrual Other

2a Were the organization's financial statements compiled or reviewed by an independent accountant?
b Were the organization's financial statements audited by an independent accountant?
c If 'Yes' to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
b If 'Yes,' did the organization undergo the required audit or audits?

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

BAA

SCHEDULE J-2
(Form 990)

Continuation Sheet for Form 990

OMB No 1545 0047

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the Organization

Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

Employer Identification number

Fraternal Order of Police Arizona State Lodge

86-0211010

Part I Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

SCHEDULE D
(Form 990)**Supplemental Financial Statements**

OMB No. 1545-0047

2008Department of the Treasury
Internal Revenue Service
Name of the organizationAttach to Form 990. To be completed by organizations that
answered 'Yes' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.Open to Public
Inspection

Employer Identification number

Fraternal Order of Police Arizona State Lodge

86-0211010

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? Yes No

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

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

Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area

Protection of natural habitat Preservation of certified historic structure

Preservation of open space

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

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

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easement it holds? Yes No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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

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

a Public exhibition
 b Scholarly research
 c Preservation for future generations

d Loan or exchange programs
 e Other _____

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

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

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

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

b If 'Yes,' explain the arrangement in Part XIV

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

1a Beginning of year balance
 b Contributions
 c Investment earnings or losses
 d Grants or scholarships
 e Other expenditures for facilities and programs
 f Administrative expenses
 g End of year balance

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

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► _____ %
 b Permanent endowment ► _____ %
 c Term endowment ► _____ %

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

(i) unrelated organizations
 (ii) related organizations

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book Value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		11,987.		11,903.
e Other				84.

Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c)) ► 84.

BAA

Schedule D (Form 990) 2008

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		

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

Part VIII Investments—Program Related (See Form 990, Part X, line 13)

Total, Column (b) should equal Form 990, Part X, Col. (B) line 13.)

Part IX Other Assets (See Form 990, Part X, line 15)

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

Part X Other Liabilities (See Form 990, Part X, line 25)

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

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

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

1 Total revenue (Form 990, Part VIII, column (A), line 12)	195,822.
2 Total expenses (Form 990, Part IX, column (A), line 25)	191,192.
3 Excess or (deficit) for the year Subtract line 2 from line 1	4,630.
4 Net unrealized gains (losses) on investments	
5 Donated services and use of facilities	
6 Investment expenses	
7 Prior period adjustments	
8 Other (Describe in Part XIV)	
9 Total adjustments (net) Add lines 4-8	
10 Excess or (deficit) for the year per financial statements Combine lines 3 and 9	4,630.

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

1 Total revenue, gains, and other support per audited financial statements	1 199,271.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12.	
a Net unrealized gains on investments	2a 0.
b Donated services and use of facilities	2b 0.
c Recoveries of prior year grants	2c 0.
d Other (Describe in Part XIV)	2d 3,449.
e Add lines 2a through 2d	2e 3,449.
3 Subtract line 2e from line 1	3 195,822.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1.	
a Investments expenses not included on Form 990, Part VIII, line 7b	4a
b Other (Describe in Part XIV)	4b
c Add lines 4a and 4b	4c
5 Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5 195,822.

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

1 Total expenses and losses per audited financial statements	1 194,641.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25	
a Donated services and use of facilities	2a
b Prior year adjustments	2b
c Losses reported on Form 990, Part IX, line 25	2c
d Other (Describe in Part XIV)	2d 3,449.
e Add lines 2a through 2d	2e 3,449.
3 Subtract line 2e from line 1	3 191,192.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a Investments expenses not included on Form 990, Part VIII, line 7b	4a
b Other (Describe in Part XIV)	4b
c Add lines 4a and 4b	4c
5 Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5 191,192.

Part XIV Supplemental Information

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

Pt XII Line 2d Cost of inventory goods sold

Pt XIII Line 2d Cost of inventory goods sold

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**

OMB No 1545 0047

2008Open to Public
Inspection

Name of the organization

Fraternal Order of Police Arizona State Lodge

Employer identification number

86-0211010

Pt III, Line 2 The Lodge voted to provide accident insurance for all

who serve on the governing board while on FOP

business who might sustain an injury. It covers

all means of lawful travel.

Pt VI-A, Line 4 The Lodge's Constitution-Articles VIII (Vice-President)

Section 2. The Vice-President shall receive a

monthly service compensation of six hundred dollars

\$600.00

The Lodge's Bylaws-Article B-XVIII (Amendments)

Section 3. Adoption of such proposed amendments

shall require at least fifty-one percent (51%)

positive vote of all those registered at such

conference. Voting shall be by any manner authorized

for voting on Officers for the Lodge. The amend-

ment was that the wording (On the last day of the

conference) was dropped prior to the word Voting.

Pt VI-A, Line 6 AZ State FOP has roughly 6000 members.

Pt VI-A, Line 7a Members wishing to run for office on the governing

board are voted on during the Annual State Conference

by the officers, directors, trustees, and conference

delegates.

Pt VI-A, Line 8 State Conference Board Meetings are held twice a year

and there is one Annual State Conference. Minutes

are kept contemporaneously during these meetings

and distributed to subordinate lodges. Committees

cannot act on behalf of the lodge. They can only

Name of the organization

Fraternal Order of Police Arizona State Lodge

Employer identification number

86-0211010

meet and make recommendations to the full board or state conference. Committee Chairman keep whatever notes they deem necessary to make recommendations.

Pt VI-A, Line 9b The State Lodge has 37 subordinate lodges. The State Lodge is governed by its Constitution and Bylaws.

Each subordinate Lodge has its Constitution and Bylaws but each must be approved by the State Lodge as they cannot be in conflict with the State Lodge's organizational documents.

Pt VI-A, Line 10 The accountant provides an electronic copy of the 990 to the Treasurer who provides the copy to the Audit Committee for review and approval. The members of Audit Committee review and sign off on a prepared form that they have reviewed & approved the return.

Pt VI-B, Line 15 The Lodge does not have any employees or a CEO. The President, Vice-President, Secretary and Treasurer each receive \$600.00 per month to help defray the costs and time that they contribute to the Lodge. These are nominal amounts and compare with reimbursements and compensation paid to officers of other lodges.

Pt VI-C, Line 19 All of the organizational documents, the 1023, the Financials, and 990 Tax Returns are available to the general public upon request. The same are available to any member requesting inspection of the documents. The accountant is also available to all members to answer any question relating to

Name of the organization

Fraternal Order of Police Arizona State Lodge

Employer identification number

86-0211010

these documents.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► Attach to Form 990. To be completed by organizations that answered 'Yes' to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
► See separate Instructions.

**Open to Public
Inspection**

NAME OF THE ORGANIZATION

Fraterna] Order of Police Arizona State Lodge

Part I Identification of Disregarded Entities

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
NATIONAL FOP 23-1283161 701 MARRIOTT DR, NASHVILLE TN 37214	FRATERNAL ORG	TN	501 (C) (8)		

Part III Identification of Related Organizations Taxable as a Partnership

Part IV: Identification of Related Organizations [Table as a continuation of Part III]

8AA

Part V Transactions With Related Organizations**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV.

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

- a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity
- b Gift, grant, or capital contribution to other organization(s)
- c Gift, grant, or capital contribution from other organization(s)
- d Loans or loan guarantees to or for other organization(s)
- e Loans or loan guarantees by other organization(s)
- f Sale of assets to other organization(s)
- g Purchase of assets from other organization(s)
- h Exchange of assets
- i Lease of facilities, equipment, or other assets to other organization(s)
- j Lease of facilities, equipment, or other assets from other organization(s)
- k Performance of services or membership or fundraising solicitations for other organization(s)
- l Performance of services or membership or fundraising solicitations by other organization(s)
- m Sharing of facilities, equipment, mailing lists, or other assets
- n Sharing of paid employees
- o Reimbursement paid to other organization for expenses
- p Reimbursement paid by other organization for expenses
- q Other transfer of cash or property to other organization(s)
- r Other transfer of cash or property from other organization(s)

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

(A) Name of other organization (B) Transaction type (a-r) (C) Amount involved

(1)		
(2)		
(3)		
(4)		
(5)		
(6)		

Part VI: Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more revenue) that was not a related organization. See Instructions regarding exclusion for certain investment partnerships.

BAA

Form 4562Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization
(Including Information on Listed Property)**

► See separate instructions. ► Attach to your tax return.

OMB No 1545-0172

2008Attachment
Sequence No **67**

Identifying number

86-0211010

Name(s) shown on return

Fraternal Order of Police Arizona State Lodge

Business or activity to which this form relates

Form 990 / Form 990EZ**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. See the instructions for a higher limit for certain businesses	1	\$250,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000.
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2008	17	187.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► <input type="checkbox"/>		

Section B – Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C – Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	187.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

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

Section B – Information on Use of Vehicles

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

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

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

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

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) <i>Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.</i>		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions)					
43 Amortization of costs that began before your 2008 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	

Schedule O (Form 990), Supplemental Information to Form 990
Form 990, Page 2, Part III, Line 4a (continued)

Travel and attendance at these meetings keep
members informed of national police issues and
gives police officers time to discuss issues and
solutions other agencies experience.

Supporting Statement of:

Form 990 p 9/Other amt. not included

Description	Amount
DONATIONS FROM GENERAL PUBLIC	187.
Total	<u>187.</u>

Supporting Statement of:

Form 990 p 10/Line 1 col (B)

Description	Amount
AZ ST FOP MEMORIAL FUND	621.
100 CLUB	747.
FOP LODGE#32	150.
ASSIST SURVIVORS MEMORIAL	250.
AZ POLICE OFFICERS MEMORIAL	500.
Total	<u>2,268.</u>

Supporting Statement of:

Form 990 p 10/Line 4 col (B)

Description	Amount
2 DEATH BENEFIT PYMTS TO SURVIVORS OF LODGE MEMBERS OVER 70 YRS	1,000.
EARL FISHER	150.
JOHN SLAUGHTER FOR MEMBER OF THE YR GIFT	500.
THIM INSURANCE DEATH BENEFIT & ADD INS SUPPLIES FOR MEMBERS	2,285.
ASSISTANCE PD TO SMALL LODGES SO MEMBERS CAN ATTEND CONFERENCES	67.
CHAPLAIN EXPENSES, BIBLES, CARDS ETC	700.
DONATIONS FM SUBORDINATE LODGES PD TO PAC	1,937.
Total	<u>12,083.</u>
	<u>18,722.</u>

Supporting Statement of:

Form 990 p 10/Line 11g col (C)

Description	Amount
STENOGRAPHER SERVICES	5,542.

Continued

Supporting Statement of:

Form 990 p 10/Line 11g col (C)

Description	Amount
Total	<u>5,542.</u>

Supporting Statement of:

Form 990 p 10/Line 17 col (B)

Description	Amount
NAT'L LAW ENFORC OFCRS MEM FND	1,345.
NATIONAL BOARD MEETING	3,056.
TRAINING SEMINARS	2,803.
WESTERN STATES	2,968.
PAST PRESIDENTS	853.
EXEC BOARD MEETINGS	1,573.
OTHER MEETINGS	90.
AUDIT COMMITTEE	4,268.
POW WOW	771.
AZ PEACE OFFICERS	2,032.
MEMBERSHIP COMMITTEE	132.
LEGISLATIVE COMMITTEE	250.
MEETINGS IN STATE	903.
DAY ON THE HILL	2,359.
NAT'L PRESIDENTS CONF	1,105.
2009 STATE CONFERENCE	4,915.
Total	<u>29,423.</u>

Supporting Statement of:

Form 990 p 10/Line 17 col (D)

Description	Amount
OFFICER REIMBURSEMENTS FOR FUNDRAISER MTGS	2,521.
Total	<u>2,521.</u>

Supporting Statement of:

Form 990 p 10/Line 19 col (B)

Description	Amount
NAT'L LAW ENFORC OFCRS MEM FND	360.

Continued

Supporting Statement of:

Form 990 p 10/Line 19 col (B)

Description	Amount
NATIONAL BOARD MTG	765.
TRAINING SEMINARS	450.
WESTERN STATES	1,590.
PAST PRESIDENTS COMMITTEE	300.
EXEC BOARD MEETINGS	795.
OTHER MEETINGS	60.
AUDIT COMMITTEE	1,190.
POW WOW	248.
AZ PEACE OFFICERS	60.
MEMBERSHIP COMMITTEE	60.
LEGISLATIVE COMMITTEE	21.
DAY ON THE HILL	300.
NAT'L PRESIDENTS CONF	840.
2009 STATE CONFERENCE	10,138.
Total	<u>17,177.</u>

Additional Information For Tax Return

Fraternal Order of Police Arizona State Lodge

86-0211010

Form 990 p 1: Pt I, Ln 1, Mission

THE PURPOSE OF THE STATE OF ARIZONA FRATERNAL ORDER OF POLICE IS TO PROMOTE AND FOSTER THE ENFORCEMENT OF LAW AND ORDER IN ADDITION TO IMPROVING INDIVIDUAL PROFICIENCY OF OUR MEMBERS IN THE PERFORMANCE OF THEIR DUTIES. THE FOP ENCOURAGES SOCIAL, CHARITABLE AND EDUCATIONAL ACTIVITIES AMONG ALL POLICE OFFICERS AND DEPARTMENTS, ALSO WITH THE COMMUNITY. THE FOP CULTIVATES A SPIRIT OF FRATERNALISM AND MUTUAL COOPERATION AMONG OUR MEMBERS, OTHER ENFORCEMENT AGENCIES AND THE PEOPLE WE SERVE. ADDITIONALLY, MANY BENEFITS ARE PROVIDED FOR OUR MEMBERS SUCH AS A LEGAL DEFENSE PACKAGE, ETC..

Form 990 p 6: Line 15a No

There is no CEO, Executive Director,
or other employees

FOP Lobbyists

The Arizona Fraternal Order of police lobbying efforts directly benefits Arizona State FOP members by our active participation in the Arizona legislative process. Our full time lobbying presence at the state capitol ensures that FOP members have a voice in matters that impact law enforcement, law enforcement officers, retirement, due process and other matters under consideration at the legislature.

FOP Lobbyist Accomplishments 2009 49th Legislature First Regular Session

SB 1062; law enforcement officers; discipline procedures

SB 1062 establishes additional rights of law enforcement and probation officers regarding interviews the employer reasonably believes could result in dismissal, demotion or suspension.

- • Specifies that at the conclusion of an interview in which an employer reasonably believes could result in dismissal, demotion or suspension of the law enforcement officer or probation officer, the officer is entitled to the following:
 - A period of time to consult with the officer's representative.
 - A statement not to exceed five minutes, addressing specific facts or policies that are related to the interview.
- • Allows an employer or person acting on behalf of an employer, except where a statute or ordinance makes the administrative evidentiary hearing the final administrative determination, to amend, modify, reject or reverse a decision made by a hearing officer, administrative law judge or appeals board after a hearing if the following occur:
 - The officer and employer were equally allowed to call and examine witnesses, cross-examine witnesses, provide documentary evidence and otherwise fully participate in the hearing.
 - The decision was arbitrary or without reasonable justification.
 - The employer or person acting on behalf of the employer states the reason for the amendment, modification, rejection or reversal.
- • Prohibits an employer from including any information about an investigation in the portion of the personnel file of an officer that is available for public inspection and copying until one of the following occurs:
 - The investigation is complete.
 - The employer has discontinued the investigation.
 - Specifies that if the officer has timely appealed a disciplinary action, the investigation is not complete until the conclusion of the appeal process.

Oppose: The Fraternal Order of Police strongly opposed a provision in a budget bill, SB 1035 Section 20, would have shifted 1.93% of the employer contribution rate under the public safety retirement system (PSPRS) to employees. The FOP believes that this is a significant departure from the state's commitment to its public safety community and additionally, is most likely unconstitutional. Since its inception, the employees' contribution rate of the PSPRS has been at the rate of 7.65%. While initially this was a lower rate than some of the employer cities, counties and state had as the employer rate (a variable rate), in more recent years, many of the employer rates dropped below the level of the employee rate. Until as recently as 2004, the amount of employee contributions made into the fund exceeded the amount of the employer contributions by \$1 billion. At the time that the employee contributions were significantly more than the employer contributions, the employee contributions never made an attempt at the Legislature to lower their contribution rate to the level of these and other employers, or to shift in any way the cost to the employers. On the contrary, now the state is attempting to shift part of its higher rate to that of employees. **After FOP members sent more than 10,000 individual emails to legislators, using our web based system, the provision was dropped from the budget bill**

Oppose: Representative Mason, Legislative District 1, introduced, HB2343, which would have placed rural law enforcement officers at risk when making traffic stops at night. The intent of the bill was to require police officers to advise traffic violators that they could go to a lighted area and that the violator could ask for a second officer before further contact is made with the violator. The proposed law was poorly worded, unworkable and would have placed officers at risk. Representative Mason initiated the bill because of an incident involving a female traffic violator in Yavapai County who refused to stop and resisted arrest when a fully uniformed deputy in a fully marked patrol vehicle tried to stop her for excessive speed. Later the violator stated that she refused to stop and had resisted arrest because she had heard about a "gang" of police imposters in phoenix and wanted to "get to a lighted area." When finally stopped, the violator refused to

cooperate, failed to exit the vehicle as instructed, locked herself in the car, refused to shut off the engine and failed to communicate with the officer. The deputy had to break a window to arrest her. The violator was convicted at trial. Unfortunately, activists who have no idea the risks police officers take when stopping violators have created a media and political frenzy rather than looking at the facts objectively.

The Fraternal Order of Police opposed this bill. After several meetings with the FOP and others, Representative Mason chose not to move the bill.

Fraternal Order of Police PR Firm

The ALC, the Arizona State FOP Lodge and the FOP law firm, share the cost and benefits of a PR firm. The State FOP and the law firm reimburse the ALC for a share of the cost of the PR firm.

The services of the PR firm are available to local lodges and individual members upon approval of the ALC Executive Director.

During 2009, the PR firm assisted Mesa Lodge 9 during preparations for the 2010 meet and confer representation election; assisted Phoenix Lodge 2 during recruitment activities, issued press releases for the State Lodge and several local lodges; coordinated media inquiries for the State Lodge and local lodges; and directly assisted two members that became the focus of media reports. The PR firm also assisted with news releases during charitable events coordinated by local lodges who were raising funds to assist the families of law enforcement officers killed or injured in the line of duty. The PR firm has assisted in the design of recruitment materials, member benefit brochures, newsletter design, web site design and Facebook communication, all of which provide better methods of communicating FOP benefits and information to FOP members.

Jim Mann, Executive Director
Fraternal Order of Police
Arizona Labor Council

Fraternal Order of Police, Arizona Labor Council (ALC)

For clarification, the State Lodge doesn't provide any funding for the ALC, however, all members of the FOP are also eligible to be members of the ALC and receive ALC benefits. Sworn officers cannot join the ALC unless they are a member of a local FOP lodge. Not all members of the FOP local lodges receive ALC benefits. Only those FOP local lodge members that join the ALC and pay dues to the ALC receive those benefits. The ALC has its own tax exempt status and files its own taxes.

The State Lodge does reimburse the ALC for approximately 2/5ths of the cost of the PR firm.

The ALC provides legal defense plan services to approximately 3000 Arizona FOP members.

The Fraternal Order of Police Arizona Labor Council (ALC) provides members of the Arizona State Fraternal Order of Police a labor and legal defense plan. All active sworn officers who are members of the FOP are eligible to obtain the best law enforcement legal defense plan available to law enforcement officers in Arizona. Each member of the ALC has the right to contact their lawyer for legal assistance without prior approval of the FOP board.

The ALC hires an Executive Director as a full-time employee. During 2009, the Executive Director worked with the Arizona Fraternal Order of Police lobbyists and the FOP Legislative Committee; regularly met with, legislators, mayors, chiefs of police and city council members to discuss law enforcement issues; worked with local lodges during "meet and confer" representation elections, and coordinated member rep training for ALC participating lodges. The ALC Executive Director also coordinated the services of the PR firm. The ALC Executive Director also assisted the law firm in researching policy issues, resolving member disciplinary actions and researching retirement questions.

ALC Legal Defense Plan Benefits:

- I. I. TRIAL DEFENSE FOR EMPLOYMENT-RELATED MATTERS, CRIMINAL AND CIVIL.**
No additional charge.
 - A. A.** Member, spouse and dependent children (under 18 or 23 if a full-time student residing with Member) will be represented if either one is named as a defendant or respondent in an employment-related civil or criminal action to the extent that the member's employer does not provide legal counsel to the member in the said action.
 - B. B.** ALC will pay a bond premium for a bail bond up to a bond amount of \$50,000 in job related criminal matters.
 - C. C.** CRITICAL INCIDENT RESPONSE. Statewide 24/7 attorney response to critical incidents. When appropriate, simultaneous response by agency FOP representative.
- II. II. DISCIPLINARY HEARING REPRESENTATION** for on or off duty employment-related matters. No additional charge.
 - A. A.** Member, spouse and dependent children receive legal representation in any disciplinary hearings.
 - B. B.** Member, spouse and dependent children receive legal defense at all post-disciplinary hearings before a review board or merit commission.
 - C. C.** ALC Members may receive representation in labor disputes, as certified by the ALC in consultation with the Firm.
- III. III. IRS AUDIT REPRESENTATION.** Except in cases where tax evasion or fraud is alleged, Members receive up to 65 hours of representation in the event of an IRS audit of their personal returns.

- A. A. one hour of pre-audit consultation.
- B. B. up to five hours for representation during the audit, negotiations, and settlement conferences prior to litigation if there is no settlement within 30 days.
- C. C. up to 45 hours of preparation and actual trial time if the IRS sues the Member or if the Member elects to pay the disputed tax and sue the IRS for recovery.

IV. IV. WILL FOR MEMBER AND SPOUSE

- A. A. No additional charge.

V. V. MOTOR VEHICLE REPRESENTATION FOR MEMBERS WITHIN THE STATE OF ARIZONA, EXCEPT DUI/DWI & DRUG RELATED MATTERS.

- A. A. Legal defense of moving violations.
- B. B. Legal defense against vehicle related charges of:
 - 1. Manslaughter
 - 2. Involuntary manslaughter
 - 3. Negligent homicide.
 - 4. Vehicular homicide.
- C. C. Five hours of free representation and help with:
 - 1. Protection against loss of Member's driver's license.
 - 2. Property damage recovery.
 - 3. Recovery of personal injury damages.

VI. VI. UNLIMITED FREE PHONE CONSULTATIONS OR FREE OFFICE CONSULTATIONS AS NEEDED on any personal legal matter which the firm would otherwise agree to handle at their standard hourly rates – toll free number available.

VII. VII. ESTATE REPRESENTATION. No additional charge.

- A. A. Survivors of members killed in the line of duty or in off-duty accidents caused by others will receive representation in the probate of the member's estate.

VIII. VIII. WORKERS COMPENSATION. Members receive representation in Workers' Compensation matters. No upfront costs for accepted contingency fee cases. For non-contingency fee matters, the members shall receive \$1,500 of legal services and additional covered costs up to \$400.

IX. IX. DISCOUNTED RATE for other legal services for members:

A discounted rate per hour or a contingency fee reduced to 25% for all legal services not otherwise provided by the plan and which the firm would otherwise accept at significantly higher rates. Some legal services are charged on a flat fee basis, e.g., criminal cases, trusts; ALC members and spouses receive 25% off flat fees. A retainer fee may be required on a case-by-case basis for the discounted rates. Labor actions, which are affirmative in nature, i.e., the member is the plaintiff, are covered in this section.

X. X. CONTRACT DEVELOPMENT: If certified by the ALC, in consultation with the Firm and the National FOP Labor Services Division, assistance with development and negotiation of employer agreements/ MOU.

XI. XI. Attorney Representation:

Where a representation conflict or potential conflict arises, a member may be referred to other ALC retained counsel at no additional charge to the member.

XII. XII. Supervisors, regardless of rank, shall be entitled to legal defense of all disciplinary actions brought against them by their department or agency. Supervisors shall also be entitled to all other legal benefits of ALC membership.

XIII. EXCLUSIONS:

Except as otherwise agreed, the Firm shall not be required to provide legal representation under the following conditions:

- A. A. For pre-existing conditions which are defined as those acts which give rise to litigation or disciplinary proceedings which are alleged to have occurred prior to the Member's enrollment in the ALC or during a lapse in dues payments and about which the Member had reasonable notice that it might serve as the basis for litigation or disciplinary proceedings at the time he or she first became a Member or during a lapse in dues payments, even though the lawsuit or administrative proceeding was not initiated until after such date.
- B. B. Matters, claims or defenses pertaining to any matter covered herein which the Firm and the ALC Executive Committee determine to be frivolous, or otherwise unmeritorious including decisions to appeal any judgment or claims of defenses.
- C. C. Any matters which the Firm, by the Code of Professional Conduct, is prohibited from handling.
- D. D. Any matters which the ALC Executive Committee, in its discretion, directs the Firm not to pursue because the matter does not advance the principles and interests of the ALC.
- E. E. ALC in consultation with the Firm reserves the right to make reasonable modifications to the terms of the Agreement.
- F. F. Under no conditions shall this Agreement be construed to provide a Member with legal representation in any action in which the ALC, or any Member of the Executive Committee, may be an adverse party.

Jim Mann, Executive Director
Fraternal Order of Police
Arizona Labor Council

Transaction Date:	12/03/2009 Thu
Transaction Description:	<u>GREEN ACRES MORT & CSCOTTSDALE</u> <u>480-945-2654</u>
	<u>Description</u> <u>FUNERAL/CREMAT</u>
Cardmember Name:	ANNE M STINE
Amount \$:	6,026 65
Doing Business As:	GREEN ACRES MORT/CEMETERY
Merchant Address:	401 N HAYDEN RD SCOTTSDALE AZ 85257-4602 UNITED STATES
Reference Number:	320093390007910690
Category:	Business Services - Other Services