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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

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

OMB No 1545-0047

2008**Open to Public
Inspection****A** For the 2008 calendar year, or tax year beginning 10/01/08, and ending 9/30/09

- B** Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions**C** Name of organization National Association of Chiefs of
Police, Inc.

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

6350 Horizon Drive

Room/suite

City or town, state or country, and ZIP + 4

TitusvilleFL 32780**F** Name and address of principal officerDebra K. Chitwood6350 Horizon DriveTitusvilleFL 32780**D** Employer identification number59-1164090**E** Telephone number321-264-0911**G** Gross receipts \$ 2,332,645**H(a)** Is this a group return for

affiliates?

☐ Yes☒ No**H(b)** Are all affiliates

included?

☐ Yes☐ No

If "No," attach a list. (see instructions)

I Tax-exempt status ☒ 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527**J** Website: www.aphf.org**K** Type of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation 1967**M** State of legal domicile FL**Part I Summary****1** Briefly describe the organization's mission or most significant activities

See Schedule O

2 Check this box ☐ 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)3**4** Number of independent voting members of the governing body (Part VI, line 1b)0**5** Total number of employees (Part V, line 2a)0**6** Total number of volunteers (estimate if necessary)40**7a** Total gross unrelated business revenue from Part VIII, line 12, column (C)587,349**b** Net unrelated business taxable income from Form 990-T, line 34-119,036

Activities & Governance

Revenue

8 Contributions and grants (Part VIII, line 1h)

Prior Year

1,827,080

Current Year

1,416,682**9** Program service revenue (Part VIII, line 2g)392,794679,801**10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)28,3479,700**11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)212,535189,637**12** Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)2,460,7562,295,820

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)159,03177,395**14** Benefits paid to or for members (Part IX, column (A), line 4)586,250561,636**15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)325,218202,045**16a** Professional fundraising fees (Part IX, column (A), line 11e)675,282**b** Total fundraising expenses (Part IX, column (D), line 25) ▶1,493,7351,737,407**17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)2,564,2342,578,483**18** Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)-103,478-282,663**19** Revenue less expenses Subtract line 18 from line 126,925,9366,716,271Net Assets or
Fund Balances**20** Total assets (Part X, line 16)156,402217,338**21** Total liabilities (Part X, line 26)6,769,5346,498,933**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.

Debra K. Chitwood1.25.10

Signature of officer

Date

Debra K. Chitwood, CFO

Type or print name and title

Preparer's
signature

Date

1/18/10Check if
self-
employed ☐Preparer's identifying number
(see instructions)041-62-5023**Paid
Preparer's
Use Only**Firm's name (or yours
if self-employed),
address, and ZIP + 4ROBBINS & LANDINO, PA222 S.E. 10th StreetFort Lauderdale, FL 33316

EIN ▶

65-0356804

Phone

no ▶ 954-467-3100

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

☒ Yes ☐ No

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

Form **990** (2008)

SCANNED FEB 12 2010

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Part III Statement of Program Service Accomplishments (see instructions)**1** Briefly describe the organization's mission:

See Schedule O

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the 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 \$ 1,585,386 including grants of \$ 77,395) (Revenue \$)
See Schedule O**4b** (Code) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe in Schedule O)

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

4e Total program service expenses ► \$ 1,585,386 (Must equal Part IX, Line 25, column (B))

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		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		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
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		
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		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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		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	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	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		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		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		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		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	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		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		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	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	X	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
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		X
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		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		X

Part IV Checklist of Required Schedules (continued)

- 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
 - b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV
 - 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
- 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M
- 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M
- 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I
- 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II
- 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I
- 34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1
- 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
- 36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2
- 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

	Yes	No
28a		X
28b	X	
28c		X
29		X
30		X
31		X
32		X
33		X
34	X	
35		X
36		X
37		X

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.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
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.		
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.	X	
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 tax deductible?		
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?		X
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
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?		X
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		X
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
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 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?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		

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**

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.

- | | Yes | No |
|--|-----|----|
| 1a Enter the number of voting members of the governing body | | |
| 1b Enter the number of voting members that are independent | | |
| 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 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? | | X |
| 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? | X | |
| 5 Did the organization become aware during the year of a material diversion of the organization's assets? | | X |
| 6 Does the organization have members or stockholders? | | X |
| 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? | | X |
| 7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? | | X |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a The governing body? | X | |
| b Each committee with authority to act on behalf of the governing body? | X | |
| 9a Does the organization have local chapters, branches, or affiliates? | | 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 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. | 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. | | X |
- 1a** Enter the number of voting members of the governing body: 2
- 1b** Enter the number of voting members that are independent: 0
- 2** Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?
- 3** Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?
- 4** Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?
- 5** Did the organization become aware during the year of a material diversion of the organization's assets?
- 6** Does the organization have members or stockholders?
- 7a** Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?
- 7b** Are any decisions of the governing body subject to approval by members, stockholders, or other persons?
- 8** Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
- a** The governing body?
- b** Each committee with authority to act on behalf of the governing body?
- 9a** Does the organization have local chapters, branches, or affiliates?
- 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** 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** 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. | X | |
| b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done. | X | |
| 13 Does the organization have a written whistleblower policy? | X | |
| 14 Does the organization have a written document retention and destruction policy? | 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: | | |
| a The organization's CEO, Executive Director, or top management official? | X | |
| b Other officers or key employees of the organization? | X | |
| 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? | | 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? | | |
- 12a** Does the organization have a written conflict of interest policy? If "No," go to line 13.
- b** Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
- c** Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done.
- 13** Does the organization have a written whistleblower policy?
- 14** Does the organization have a written document retention and destruction policy?
- 15** Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:
- a** The organization's CEO, Executive Director, or top management official?
- b** Other officers or key employees of the organization?
- Describe the process in Schedule O. (see instructions)
- 16a** Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?
- b** If "Yes," 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?

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed: AL, AK, AZ, AR, CA, CO, CT, FL, GA, HI, IL, KS, KY
- 18** Section 6104 requires an organization to make its Form 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.
- ☐ Own website ☐ Another's website ☒ 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: Debra K. Chitwood 6350 Horizon Drive Titusville FL 32780 321-264-0911

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 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) of more than \$100,000 from the organization and any related organizations
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

[illegible]

1b Total	68,811	36,957
-----------------	---------------	---------------

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

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

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

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

	Yes	No
3		X
4		X
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
Odell, Simms & Associates Falls Church VA 22043	7704 Leesburg Pike Education/Fundraising	403,018
Kael Direct Alexandria VA 22303	6020 Richmond Hwy, Ste 201 Prepaid Postage	212,307
Shamrock Publishing Co., Inc. Houston TX 77060	515 Sam Houston Pkwy E #365 Ad/Publications	202,702

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

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,416,682				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		1,416,682			
	2a Gun Range	Busn. Code 713990	520,842		520,842	
b NACOP Publications and Other	511120	84,045	84,045			
c Net Museum Revenue	611710	74,914	74,914			
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f		679,801				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		16,723			16,723
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross Rents	(i) Real 120,000 (ii) Personal				
	b Less rental exps					
	c Rental inc or (loss)	120,000				
	d Net rental income or (loss)		120,000			120,000
	7a Gross amount from sales of assets other than inventory	(i) Securities 29,802 (ii) Other				
	b Less cost or other basis & sales exps	36,825				
	c Gain or (loss)	-7,023				
	d Net gain or (loss)		-7,023			-7,023
	8a Gross income from fundraising events (not including \$ 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					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code				
11a Publication-Chief of Police	541800	69,637	3,130	66,507		
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		69,637				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		2,295,820	162,089	587,349	129,700	

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).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21	51,939	51,939		
2 Grants and other assistance to individuals in the U S See Part IV, line 22	25,456	25,456		
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	117,312	43,433	58,118	15,761
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	295,972	227,703	24,031	44,238
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	19,165	9,241	5,735	4,189
9 Other employee benefits	74,342	35,846	22,247	16,249
10 Payroll taxes	54,845	26,445	16,413	11,987
11 Fees for services (non-employees)				
a Management				
b Legal	8,917		8,917	
c Accounting	10,000		10,000	
d Lobbying				
e Professional fundraising services See Part IV, line 17	202,045			202,045
f Investment management fees				
g Other				
12 Advertising and promotion	23,400		23,400	
13 Office expenses	4,564	3,661	828	75
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	187,878	159,865	17,548	10,465
23 Insurance	93,354	80,550	8,021	4,783
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 Postage and Mailing	312,099	147,915	29,802	134,382
b Printing and Publications	264,827	107,585	28,546	128,696
c COGS-Gun Range	258,272	258,272		
d Repairs and Maintenance	118,245	109,932	5,208	3,105
e Utilities	117,501	99,982	10,974	6,545
f All other expenses	338,350	197,561	48,027	92,762
25 Total functional expenses. Add lines 1 through 24f	2,578,483	1,585,386	317,815	675,282
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	783,412	352,536	78,341	352,535

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	178,868	1	167,247
	2 Savings and temporary cash investments	186,455	2	115,596
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	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	63,697	8	75,378
	9 Prepaid expenses and deferred charges	49,906	9	75,851
	10a Land, buildings, and equipment, cost basis	10a 7,222,008		
	b Less accumulated depreciation. Complete Part VI of Schedule D	10b 1,284,289	6,119,654	10c 5,937,719
	11 Investments—publicly traded securities	327,356	11	344,480
	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)	6,925,936	16	6,716,271	
Liabilities	17 Accounts payable and accrued expenses	59,673	17	133,480
	18 Grants payable		18	
	19 Deferred revenue	96,729	19	83,858
	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	156,402	26	217,338
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	6,769,534	27	6,498,933
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	6,769,534	33	6,498,933
	34 Total liabilities and net assets/fund balances	6,925,936	34	6,716,271

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 lines 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	X	
3a		X
3b		

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3 % support test—2008. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3 % support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,139,501	1,870,594	1,648,091	1,827,080	1,416,682	8,901,948
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	507,123	569,889	490,239	512,794	869,438	2,949,483
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5	2,646,624	2,440,483	2,138,330	2,339,874	2,286,120	11,851,431
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)	2,646,624	2,440,483	2,138,330	2,339,874	2,286,120	11,851,431

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	2,646,624	2,440,483	2,138,330	2,339,874	2,286,120	11,851,431
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	15,787	39,194	40,676	28,841	16,723	141,221
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	15,787	39,194	40,676	28,841	16,723	141,221
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	25,610	22,264	23,616	21,929	15,196	108,615
12 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	2,688,021	2,501,941	2,202,622	2,390,644	2,318,039	12,101,267
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	97.9355 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	97.9804 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	1.1670 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.9306 %

19a 33 1/3 % support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ☒

b 33 1/3 % support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ☐

Part IV

Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

SCHEDULE D.
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Attach to Form 990. To be completed by organizations that
answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

National Association of Chiefs of
Police, Inc.

Employer identification number

59-1164090

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.

- 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

(a) Donor advised funds

(b) Funds and other accounts

- 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)
- ☐ Protection of natural habitat
- ☐ Preservation of open space

- ☐ Preservation of an historically important land area
- ☐ Preservation of certified historic structure

- 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.

- 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

Held at the End of the Year

2a

2b

2c

2d

- 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 easements 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 section 170(h)(4)(B)(ii)?

☐ Yes

☐ No

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

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

- 1a If the organization elected, as permitted under SFAS 116, 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, 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.

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

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

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

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

4 Describe in Part 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		657,460		657,460
b Buildings		6,011,471	978,792	5,032,679
c Leasehold improvements				
d Equipment		145,355	116,448	28,907
e Other		407,722	189,049	218,673
Total. Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c))				5,937,719

Schedule D (Form 990) 2008

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)	1	2,037,548
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,320,211
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-282,663
4	Net unrealized gains (losses) on investments	4	12,062
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	12,062
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-270,601

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	1,998,299
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	12,062
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	12,062
3	Subtract line 2e from line 1	3	1,986,237
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	51,311
c	Add lines 4a and 4b	4c	51,311
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	2,037,548

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

1	Total expenses and losses per audited financial statements	1	2,268,900
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	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	2,268,900
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	51,311
c	Add lines 4a and 4b	4c	51,311
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	2,320,211

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

Part XI, Line 8 - Reconciliation of Changes - Other

Publication-Chief of Police Direct Advertising Costs \$ -51,311

Publication-Chief of Police Direct Advertising Costs \$ 51,311

Part XII, Line 4b - Revenue Amounts Included on Return - Other

Publication-Chief of Police Direct Advertising Costs \$ 51,311

OMB No. 1545-0047

2008

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.** Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

Name of the organization National Association of Chiefs of Police, Inc.

Employer identification number
59-1164090

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

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

- a ☒ Mail solicitations
- b ☐ Email solicitations
- c ☒ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Odell, Simms & Associates	Direct Mail		X	972,128	403,018	569,110
Shamrock Publications Co., Inc.	Phone		X	266,029	202,702	63,327
Total				1,238,157	605,720	632,437

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

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Florida, Georgia, Hawaii, Illinois, Kansas, Kentucky, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nevada, New Hampshire, New Jersey, New York, North Carolina, New Mexico, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Utah, Virginia, Washington, West Virginia, Wisconsin

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events	
		(event type)	(event type)	(total number)	(Add col (a) through col (c))	
Revenue	1	Gross receipts				
	2	Less Charitable contributions				
	3	Gross revenue (line 1 minus line 2)				
Direct Expenses	4	Cash prizes				
	5	Non-cash prizes				
	6	Rent/facility costs				
	7	Other direct expenses				
	8	Direct expense summary Add lines 4 through 7 in column (d)				
	9	Net income summary Combine lines 3 and 8 in column (d)				

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))	
		1	Gross revenue			
Direct Expenses	2	Cash prizes				
	3	Non-cash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
	7	Direct expense summary Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Combine lines 1 and 7 in column (d)				

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities		
a Is the organization licensed to operate gaming activities in each of these states?		
b If "No," Explain		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?		
b If "Yes," Explain.		
11 Does the organization operate gaming activities with nonmembers?		
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?		

13 Indicate the percentage of gaming activity operated in:

- a** The organization's facility
- b** An outside facility

13a	%
13b	%

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

Name ►

Address ►

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?**15a**

- b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$
- c** If "Yes," enter name and address

Name ►

Address ►

16 Gaming manager information

Name ►

Gaming manager compensation ► \$

Description of services provided ►

☐ Director/officer ☐ Employee ☐ Independent contractor
17 Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

17a

Open to Public Inspection

► Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. ► Attach to Form 990.

**Department of the Treasury
Internal Revenue Service**

Name of the organization	National Association of Chiefs of Police, Inc.

Employer identification number
59-1164090

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990. Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed

[illegible]

2 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of no cash assistance
Medical Reimbursements	6	2,918			
Emergency Assistance	2	1,000			
Educational Scholarships	37	18,500			
Summer Camp	12	2,900			
Miscellaneous	1	138			
Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.					

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

Records are maintained for recipients of grants and assistance.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.

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Police, Inc.

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Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only)

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total					▶ \$					

Part III Grants or Assistance Benefitting Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org revenues?	
				Yes	No
Brent Shepherd	CEO's Son	70,070	NACOP Employee		X
Barry Shepherd	CEO's Son	70,070	NACOP Employee		X

SCHEDULE O

(Form 990)

Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008Open to Public
Inspection

Name of the organization	National Association of Chiefs of Police, Inc.	Employer identification number	59-1164090
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Form 990 - Organization's Mission or Most Significant Activities

The National Association of Chiefs of Police, Inc. (NACOP) is organized as a charitable and educational organization directed to provide its services to officers who hold supervisory positions in federal, state, county, and local law enforcement agencies within the borders of the United States and its territories. This includes those individuals who are involved in the security industry and work hand in hand in the protection of life and property of this nation. To achieve these goals and to concentrate our many programs listed below, we limit our membership to the American law enforcement services and concentrate our efforts in serving our own communities and laws.

The corporation has a multi-faceted program service effort including, but not limited to, the following:

- a. To maintain and perpetuate the American Police Hall of Fame and museum for the purpose of honoring officers who have died in the line of duty in the United States of America and its territories and possessions and to house a museum of law enforcement artifacts for public display to promote the law enforcement profession and help develop the public's understanding of the day to day challenges faced by law enforcement professionals.
- b. To educate and promote the annual observance of Peace Officers' Week and May 15th, Peace Officers' Memorial Day, to the general public through activities and sponsored programs.
- c. To offer assistance to officers and their families who have been disabled in the line of duty.

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- d. To encourage educational activities and services to upgrade law enforcement and security on a professional level.
- e. To publish, distribute and print materials relative to law enforcement history, training and services and research material which may be funded by the Corporation.
- f. To hold meetings and sponsor seminars and conferences for the purpose of educating and upgrading those who may supervise agencies in law enforcement at the federal, state, county and local levels as well as private security, as needed.
- g. To encourage citizen support for law enforcement, for the establishment and maintenance of a law enforcement memorial and museum and for honoring those who serve and protect in the community on all levels of government.
- h. To help fund or provide resources to law enforcement agencies for crime prevention and/or crime deterrence programs or services for which funds or resources are not readily available to the agency. Such funding and/or resources may be provided for such programs and/or services which may include, but need not be limited to, police K9's, K9 program related expenses, community oriented gun safety programs and children's safety education.
- i. To operate a gun range at which police departments, officers and the public can safely participate in firearm education, training, skill development, recreation and competition and at which the public can develop a better understanding of the firearm competencies required of police officers.
- j. To operate a pro shop common to gun ranges in general where firearms, ammunition, firearm accessories, safety products and personal defense items can be sold to law enforcement and security personnel and to the general

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public who typically use the Shooting Center in accordance with federal, state and local requirements and regulations and at which firearms safety can be demonstrated.

Form 990, Part III, Line 4a - First Achievement

EDUCATION, RECOGNITION, SUPPORT AND PUBLIC AWARENESS:

EDUCATION: Among the many educational benefits, we encourage every law-abiding individual to support their local police. We accomplish this with many publications and programs that are educational in nature. We also publish guidelines and books of value to command officers that can be utilized in training. In most cases, these books are provided without charge to the police agencies or at cost. We produce other educational materials such as posters and printed guidelines to promote Police Week, and encourage citizen support of police in their own community.

Chief of Police Magazine: NACOP publishes a magazine on a regular basis to members. It provides information on changes in the law and of ideas of successful anti-crime programs, administrative concerns and training of staff and officers to chiefs of police, county sheriffs, and state and federal agencies who employ hundreds of thousands of sworn law enforcement officers in the United States.

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Survey: On an annual basis, we conduct a survey of command officers regarding issues and questions of ethics that they in turn can use as a guideline for training and actions. The survey also provides the media, the legislature and the community with the views of the police departments on subjects such as traffic standards, firearms, funding, training, use of force, sharing crime facts, and problems dealing with the use of narcotics, school violence, and issues of policing in the years ahead. We can respond to major issues, via the results of the survey, which is now in its 22nd year of publication.

Police Ethics: Part of the educational program of the National Association of Chiefs of Police is to reach out to citizens in the community to help set standards for police leadership and police ethics. We encourage citizens to understand that a real professional must have ethics and standards to keep the community alert to trends in crime and the selection of men and women who uphold the law. NACOP sets goals and guidelines for the leaders of American law enforcement now and in the future.

Police Museum: The 30,000 square foot Police Museum houses many exciting exhibits and displays that provide visitors with an abundance of hands-on educational opportunities. Visitors learn about police equipment from yesterday,

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today and tomorrow, terrorism, street and prison weapons, and capital punishment through a close-up view of thousands of artifacts assembled from all over the world over the past 46 years. A simulated crime scene together with police investigation and forensic tools provide an opportunity for visitors to gain a better understanding of crime scene investigation work. An interactive counterfeit money display allows visitors to check the authenticity of their currency using several techniques available to law enforcement agencies. In addition to many other visitors, thousands of police officers and survivors of police officers killed in the line of duty visit the Museum every year to see the memorial where more than 8,500 names of slain police officers from the past five decades are engraved.

Training Facility: Our training rooms have been used recently by many governmental agencies and local municipalities for training and educational sessions. These groups include the U.S. Department of Commerce, 18th Judicial Circuit Court, Florida Department of Law Enforcement, Brevard County Sheriff's Office, Titusville Police Department, Kennedy Space Center Security, Brevard County Correctional Institute, Brevard Community College Police Academy, Brevard County, the City of Titusville, and the Space Coast League of Cities. We invite schools in the area to make field trips that start in the training

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room and then continue to the Museum and memorial.

Thousands of school children have been part of NACOP's program. Each year during the week of May 15th, we hold annual services where the families of slain officers are invited, as are members of the Board of Directors. We also support and work with our local Police Athletic Leagues and Police Explorers groups.

Shooting Center: Our 24-lane indoor gun range known as the Shooting Center is open to law enforcement, corrections, security and military personnel and to the general public. The range is used for teaching firearms safety, self-defense, training, competitions and practice.

More than 15,000 people annually shoot in the range. Many of these are first time firearms users who come away with a keen appreciation for the skills and competencies required of law enforcement officers in the performance of their duties and a real life, first-hand education on firearms safety. The Shooting Center has hosted training conducted by Kennedy Space Center Security, the Bureau of Alcohol, Tobacco, Firearms and Explosives, the National Park Service and the Titusville Police Department, and has hosted events in conjunction with the Civilian Marksmanship Program, NJROTC, Boy Scouts of America and Florida Sport Shooting Association. Many private security firms and training organizations use the Shooting Center for firearms and self-defense training and for armed

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security officer qualifying.

Pro Shop: Our Pro Shop is an integral part of the Shooting Center operation as it provides a place where law enforcement and security personnel and the general public who typically use the Shooting Center can purchase firearms with confidence and assurance that the process is performed professionally and in compliance with federal, state and local regulations. Firearm accessories, ammunition, safety products and personal defense items can also be purchased.

RECOGNITION: The awards program is important for morale as well as individual recognition for outstanding service. Once an award is granted, local press releases are sent to the news media. The program is in its 48th year.

Medal of Honor: The highest award, the Posthumous Medal of Honor, is issued when an officer has died in the line of duty. The award is sent to the officer's department and then presented to the officer's family. The officer's name is then added to the memorial wall located inside the Police Museum.

National Awards Recognition: A series of citations, medals and uniform bars are also available to all police agencies in recognition of acts of service and valor. This also

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includes citizens who come to the aid of other citizens and local police. The next highest award after the Posthumous Medal of Honor is the Silver Star for Bravery, followed by a series of other awards suitable for acknowledgement to the community, that one of its officers has been nominated and won an award. The bar can be worn on the police uniform and is similar to those worn by members of the armed forces. The citation and larger medals are worn at other ceremonies and displayed at home or office.

Law Enforcement Officer of the Year: One officer is selected each year to receive this award. The award is designed to recognize the bravery and dedication of one outstanding law enforcement officer each year.

SUPPORT: It is one of the goals of the National Association of Chiefs of Police to support the law enforcement community, both to the individual officers and to the agencies themselves. The organization seeks to find areas where normal funding and support is not currently available and make that service or funding available.

Disabled Police Program: Each day 189 officers are injured in the line of duty. Many will also be disabled and not able to return to police work. As part of the research and training program of NACOP, we study, utilizing a survey,

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the date and type of injury and what type of support is available to injured officers. Because each state and often each community has its own rules, there are almost no standards for disabled or paralyzed officers. We have provided access to a volunteer chairman (a paralyzed officer) who contacts as many officers as possible from information obtained through our research. This experienced officer is often able to assist the injured officer and advise what he or she can do to retrain or rehabilitate. We are also able to grant monies to officers to help in retraining or other needs such as medical reimbursement and educational scholarships for disabled officers and their children. Each officer is given a free lifetime membership as well as a Purple Heart citation and medal, which identify him or her as an injured officer. We also encourage disabled officers to attend our annual meetings.

K-9 Matching Grant Program: The National Association of Chiefs of Police has worked with 74 police departments in 26 states throughout the U.S. to help raise funds for their canine programs. Over \$715,000 has been awarded to these departments since the program began in 2001.

PUBLIC AWARENESS: It is the desire of the National Association of Chiefs of Police that the public be aware of the nature and importance of law enforcement and the

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law enforcement profession.

Press Releases: When awards of recognition are made, a press release is sent to the local newspapers for publication. Information on the presentation of canine grant money is also made available to local media.

Direct mail: Information on current relevant law enforcement related issues are sent to individuals who have expressed interest in the organization's purpose. Throughout the year, personal safety and identity-theft information is provided to citizens throughout the United States.

Public Service Announcements: From time to time the National Association of Chiefs of Police produces public service announcements on topics relevant to the public and related to law enforcement.

Form 990, Part VI, Line 2 - Related Party Information Among Officers

Donna M. Shepherd

Debra K. Chitwood

CEO

Exec. Treas.

Donna M. Shepherd and Debra K. Chitwood are both officers for American Police Academy, Inc., Florida Crime Prevention Commission, Inc., Venerable Order of Knights of Michael the Archangel, Inc. and American Federation of Police and Concerned Citizens, Inc. (AFP & CC). All of these organizations are included on Schedule R, Part II (Related Organizations and Unrelated

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Partnerships). NACOP also received compensation of \$595,000 from AFP & CC for management services. This amount is included on Schedule R, Part V (Transactions With Related Organizations).

Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents
See attached Amended Bylaws.

Form 990, Part VI, Line 10 - Organization's Process Used to Review Form 990
All board members review Form 990 at a board meeting and an electronic version is also sent for review.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy
Policy is reviewed and discussed by board members and employees at meetings and any possible conflicts that arise are required to be disclosed.

Form 990, Part VI, Line 15a - Compensation Process for Top Official
Review by board, consultation with CPA specializing in not-for-profit companies and monitoring of salaries listed in philanthropic industry publications.

Form 990, Part VI, Line 15b - Compensation Process for Officers
Review by board, consultation with CPA specializing in not-for-profit companies and monitoring of salaries listed in philanthropic industry publications.

Form 990, Part VI, Line 17 - Other States Where Copy of Return is Filed
Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi,

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Missouri, Nevada, New Hampshire, New Jersey, New York, North Carolina,
New Mexico, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania,
Rhode Island, South Carolina, Tennessee, Texas, Utah, Virginia,
Washington, West Virginia, Wisconsin

SCHEDULE R
(Form 990)**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

2008**Open to Public Inspection**

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

Department of the Treasury
Internal Revenue Service

Name of the organization National Association of Chiefs of Police, Inc.

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59-1164090**Part I Identification of Disregarded Entities**

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

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
American Police Academy, Inc. 6350 Horizon Drive Titusville FL 32780 59-1632952	Crime Prevention & Safety	FL	3	11a	N/A
FL Crime Prevention Commission, Inc 6350 Horizon Drive Titusville FL 32780 59-1764219	Crime Prevention & Safety	FL	3	9	N/A
Venerable Order of Knights of Michael the Archangel, Inc. 6350 Horizon Drive Titusville FL 32780 59-2598998	Crime Prevention & Safety	FL	3	8	N/A
American Federation of Police & Concerned Citizens, Inc. 6350 Horizon Drive Titusville FL 32780 52-1127259	Public Education	FL	3	9	N/A

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Dispro- portionate alloc? Yes No		(I) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner? Yes No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

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(s)	(B) Transaction type (a-r)	(C) Amount involved	
			Yes	No
(1)	American Federation of Police & Concerned Citizens, Inc.	c		X
(2)	American Federation of Police & Concerned Citizens, Inc.	m		X
(3)	American Federation of Police & Concerned Citizens, Inc.	n		X
(4)				
(5)				
(6)				

Schedule R (Form 990) 2008

59-1164090

Federal Statements

Form 990, Part IX, Line 24f - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
Mailing List Rental	\$ 65,410	29,435	6,541	29,434
Prof. Fundraising Fees	65,008	53,188	11,820	
Readership Costs	58,014	58,014		
Direct Advertising Costs	51,311			51,311
Miscellaneous	36,095	13,435	22,660	
Newsletter	26,482	11,917	2,648	11,917
Police Special Events	25,636	25,636		
Telephone	4,650	1,395	3,255	
Awards and Gifts	3,739	3,739		
Dues and Subscriptions	2,005	802	1,103	100
Total	\$ 338,350	\$ 197,561	\$ 48,027	\$ 92,762

BYLAWS OF

National Association of Chiefs of Police

The Bylaws of the National Association of Chiefs of Police, Inc. (the "Corporation") and its corporate successors are hereby amended this 17th day of June, 2009 by action of the Board of Directors. They in no manner change the purpose or educational goals of the organization as originally founded November, 1967, incorporated at Florida, United States of America.

ARTICLE 1 - NAME

The name of the Corporation is the National Association of Chiefs of Police, Inc., a Florida Not For Profit Corporation. It had adopted a seal with its name in a circle, the word SEAL, with the date as its formation in 1967, as required by law.

ARTICLE II - NONPROFIT PURPOSE

1. IRS Section 501(c)(3) Purpose. This Corporation is organized for charitable and educational purposes as required under section 501(c)(3) of the Internal Revenue Service.

2. Specific Objective and Purpose. The mission of the National Association of Chiefs of Police is to support and promote the law enforcement profession. The Corporation has a multi-faceted program service effort including, but not limited to, the following:

- a To maintain and perpetuate the American Police Hall of Fame and museum for the purpose of honoring officers who have died in the line of duty in the United States of America and its territories and possessions and to house a museum of law enforcement artifacts for public display to promote the law enforcement profession and help develop the public's understanding of the day to day challenges faced by law enforcement professionals.
- b. To educate and promote the annual observance of Peace Officers' Week and May 15th, Peace Officers' Memorial Day, to the general public through activities and sponsored programs.
- c. To offer assistance to officers and their families who have been disabled in the line of duty.
- d. To encourage educational activities and services to upgrade law enforcement and security on a professional level.
- e. To publish, distribute and print materials relative to law enforcement history, training and services and research material which may be funded by the Corporation.
- f. To hold meetings and sponsor seminars and conferences for the purpose of educating and upgrading those who may supervise agencies in law enforcement at the federal, state, county and local levels as well as private security, as needed.
- g. To encourage citizen support for law enforcement, for the establishment and maintenance of a law enforcement memorial and museum and for honoring those who serve and protect in the community on all levels of government.
- h To help fund or provide resources to law enforcement agencies for crime prevention and/or crime deterrence programs or services for which funds or resources are not readily available to the agency. Such funding and/or resources may be provided for such programs and/or services which may include, but need not be limited to, body armor, police K9's, K9 program related expenses, community oriented gun safety programs and children's safety education.
- i. To operate a full-service gun range at which police departments and officers and the public can safely participate in firearm education, training, skill development, recreation and competition and at which the public can develop a better understanding of the firearm competencies required of police officers. Such operation includes a Pro Shop at which officers and the public can, in compliance with law, purchase firearms and other personal defense items

ARTICLE III - MEMBERSHIP

1. Qualifications

Members can be, but need not be limited to, active or retired supervisory positions in both law enforcement and security. Members may periodically receive educational information. Members may attend the annual meeting and will be given opportunity to participate in other events including free admission to the Police Hall of Fame & Museum.

2. Annual Meetings

There shall be an annual meeting on or about May 15 of each year and other such regular and special meetings as determined by the Board of Directors of the Corporation. The announcement of the meeting will be issued in its official publication. Special meetings may be called by the Executive Board. Meetings may be held in any area so announced by the Board and when possible shall be held at the facilities of the American Police Hall of Fame and Museum and may be conducted in person or via such other means as may be appropriate at the sole discretion of the board.

ARTICLE IV - BOARD OF DIRECTORS

The business of this Corporation shall be conducted by the Board of Directors. There shall be an Executive Board consisting of no less than two members and shall have a Chairman and a Vice Chairman. Executive Board members are appointed for life and shall serve until death or written resignation. The initial Executive Board shall consist of those individuals currently serving as members of the Board of Directors of the National Association of Chiefs of Police, effective as of the date of this revision of the Corporation's bylaws. Individuals appointed by the current Executive Board's unanimous consent upon any such appointee shall fill Executive Board vacancies. The Board of Directors shall be appointed by the Executive Board and consist of no less than three members. The Board of Directors shall consult with and advise the Executive Board in the management of this Corporation. Each Director on the Board of Directors will have equal voting rights in regard to recommendations to the Executive Board. Their appointment will be for three (3) year terms with no limit on the number of terms allowed to serve. Board of Director vacancies will be filled by people nominated by the Executive Board and elected by majority vote of the Board of Directors. The Executive Board shall have the right to veto and render null and void any such decision or action by the Board of Directors in their sole discretion based upon consideration of the established purpose and/or articles of incorporation of the Corporation. There will be no monetary compensation for board members; however, this shall not prevent them from serving in another capacity as a paid employee or officer of the Corporation. If a board member acts inappropriately or does not act in the best interest of the Corporation, he/she can be removed by written notice by the Executive Board. Travel, meal and housing expenses while meeting shall be authorized for reimbursement.

ARTICLE V - OFFICERS

1. Officers

The officers of the Corporation shall consist of, but not be limited to, a President, Vice President, Executive Director, and a Secretary/Treasurer.

2. Election and Term of Office

The officers of the Corporation shall be elected by a simple majority vote of the Board of Directors with the exception of the Executive Director and Secretary/Treasurer

The Executive Director and the Executive Secretary/Treasurer shall be appointed by the Executive Board rather than elected to assure the continued day to day operation of the Corporation and shall serve at the direction of the Executive Board with no term limit.

The President and Vice President shall serve for a term of three (3) years with a maximum of two terms unless unanimously agreed upon by the Board of Directors for additional terms.

3. Duties

President

The President shall be responsible for presiding at all annual meetings. In his/her absence the Vice President shall chair such meetings. He/she shall perform all duties incident to his/her office and such other duties as may be required by law, by the Articles of Incorporation, or by these Bylaws, or which may be prescribed from time to time by the Board of Directors.

Vice President

In the absence of the President, or in the event of his/her inability to act, the Vice President shall perform all duties of the President, and when so acting shall have all the powers of, and be subject to all the restrictions on, the President

Executive Director

The Executive Board shall appoint a full or part time Executive Director who shall serve as chief executive officer and shall be responsible for the day-to-day management of the corporation. This is not an elected office thus it will enable a change of officers and administration without effecting the ability of the full time staff to carry out day to day services. The Executive Director shall be able to sign all of the contracts, checks or fill the other normal duties as assigned by the Executive Board. The Executive Director shall preside over the annual meeting in the event that the President and Vice President are not available.

Executive Secretary & Treasurer

The Executive Board shall appoint a full or part time executive secretary and treasurer who shall be responsible for all membership records, tax reports, license forms, issuance of checks and other similar duties that may be added from time to time by the Board of Directors. He/she shall be appointed rather than elected to assure the continued day today operations of the Corporation. The secretary shall keep the minute book and all financial records of the corporation and may act as the agent of record. The secretary as dual role as treasurer may keep and select the banks in which money is deposited and disbursed. The Corporation shall employ an outside accounting agency to conduct a review or audit of the records who may not be in any manner related to any officer or Board of Directors member.

Standing Committees

There shall be standing committees for audit, program and development and such other committees as the Board of Directors deems necessary.

Advisory Board

The Board of Directors shall have the authority to form an advisory board comprised of individuals based upon their expertise and prestige. Unless otherwise granted in writing by the Executive Board, Advisory Board members shall have no voting rights on the Board of Directors.

ARTICLE VI - ASSETS AND REQUIREMENTS OF DISSOLVEMENT

In the event the Corporation shall at any time dissolve or be dissolved the Corporation shall first pay all the persons and organizations whose debts may exist. This shall include employee salaries if any are due. Whatever assets shall be left including all cash, property or other items shall be turned over to a non-profit tax exempt organization with the same 501 (c)(3) tax status as the Corporation. In the event that none is available the officers shall turn the above assets to a charitable government agency or to the state or U.S. Government. Under no circumstances shall the assets accrue or be distributed to any officer or director or to members at large. The exception shall be any lawful debts such as salaries or funds for retirement or other obligations.

ARTICLE VII - AMENDMENTS

These bylaws may be altered, amended or repealed at any regular or special meeting of the Board of Directors by a majority vote subject to Executive Board approval.

ARTICLE VII - PUBLICATION

The Corporation shall be authorized to publish a magazine on a regular basis that is presently called *Chief of Police*. It may contract its advertising rights to sub contractors but all ads shall be sold for the purpose of advertising and all ads shall be required to state that ad revenue is taxable under IRS rules.

ARTICLE IX - AUDITS

The Board of Directors shall appoint an outside Certified Public Accountant to audit the Corporation's records and books in an established system of accounting and to prepare audited financial statements. Audited financial statements and Internal Revenue Service Form 990's are available upon request.

ARTICLE X - SEAL

The seal of the Corporation shall be a circle with the word SEAL and the corporate name and date of incorporation affixed. The seal shall be kept by the Secretary with the minute book.

ARTICLE XI - NONPROFIT OPERATIONS

The Corporation will not have or issue shares of stock. No dividends will be paid. No part of the income or assets of the Corporation will be distributed to its Members, Directors or Officers without full consideration of its value. No member of the Corporation has any vested right, interest or privilege in or to the assets, property, functions, or activities of the Corporation.

ARTICLE XII - INDEMNIFICATION

The Corporation shall indemnify, to the fullest extent allowed by the laws of the state of Florida, any and all of its directors, officers or staff or former directors, officers or staff, against all judgments, fines and penalties and all costs and expenses reasonably incurred by them, or any of them in connection with the defense of any action, suit or proceeding which they, or any of them, are made parties, or a party, by reason of being or having been directors, officers or staff (such expenses to include the cost of litigation) except in relation to matters as to which any such director, officer or staff shall be finally adjudged in such action, suit or proceeding to be liable for misconduct in the performance of duty. Such indemnification shall not be deemed exclusive of any other rights to which those indemnified may be entitled, under any agreement or otherwise. The Executive Directors and Board of Directors shall not be personally liable for the debts, liabilities, or other obligations of the Corporation

ARTICLE XIII - CONFLICT OF INTEREST

1. Conflict of Interest

A conflict of interest may exist when the interests or concerns of a director, officer, or executive staff member, manager, or said person's immediate family, or any party, group or organization to which said person has an allegiance, may be seen as competing with the interests or concern of the Corporation.

Any possible conflict of interest shall be disclosed to the Board of Directors by the person concerned.

When any such conflict of interest is relevant to a matter requiring action by the Board of Directors, the interested Board of Directors member shall call it to the attention of the Board of Directors (or its committee) and such member shall not vote on the matter.

Moreover, the member having a conflict (or any other person having a conflict and in attendance at said meeting) shall retire from the room in which the Board of Directors (or its committee) is meeting and shall not participate in the final deliberations or decisions regarding the matter under consideration. However, that person must provide the Board of Directors (or its committee) with any and all relevant information.

The minutes of the meeting of the Board of Directors (or its committee) shall reflect that the conflict of interest was disclosed and that the interested person was not present during the final deliberations and vote and did not vote.

Where there is doubt as to whether a conflict of interest exists, the matter shall be resolved by a vote of the Board of Directors (or its committee) excluding the person concerning whose situation the doubt has arisen.

2. Self-Dealing Transactions.

Except as provided in Section 3 herein, the Board of Directors shall not approve a self-dealing transaction. A self-dealing transaction is:

- (a) one to which the Corporation is a party and in which one or more of the directors, officers or staff members has a material interest; or
- (b) a transaction between the Corporation and one or more of the directors, officers or staff members; or
- (c) a transaction between the Corporation and any person in which one or more of its officers, directors or staff members has a material financial interest.

3 Approval.

The Board of Directors may approve a self-dealing transaction if the Board determines that the transaction is in the best interests of, and is fair and reasonable to, the Corporation and, after reasonable investigation under the circumstances, determines that the Corporation could not have obtained a more advantageous arrangement with reasonable effort under the circumstances.

Such determination must be made by the Board in good faith, with knowledge of the material facts concerning the transaction and the director's interest in the transaction, and by a vote of a majority of the directors then in office (determined as if the position or positions of the interested director or directors were vacant), without counting the vote or votes of the interested director or directors.

ARTICLE XIV – COMPENSATION DETERMINATION PROCESS

The Executive Board shall determine the compensation for the Corporation's Officers, Directors, Trustees and Key Employees. The process they will follow includes (1) review and approval by the Executive Board, (2) use of data for comparable compensation and (3) contemporaneous documentation and recordkeeping.

1. Review and approval.

Compensation is reviewed and approved by the Executive Board except that persons with conflicts of interest with respect to compensation arrangements shall not be involved in the review and approval process.

2. Use of data.

Compensation is reviewed and approved using data as to comparable compensation for similarly qualified persons in functionally comparable positions at similarly situated organizations.

3. Contemporaneous documentation and recordkeeping

Documentation and recordkeeping as to the compensation deliberations and decisions shall be contemporaneous with the compensation process.

ARTICLE XV – GIFT ACCEPTANCE

Representatives of the Corporation involved in the acceptance of gifts, outside advisors who may assist in the gift planning process and prospective donors who may make gifts shall follow the guidelines. This policy is intended as a guide and allows for flexibility on a case-by-case basis upon approval of the Board of Directors and/or the Executive Board. However, these guidelines are intended to be followed closely.

I. General Standards

Soliciting, planning and administering a charitable gift is a complex process involving philanthropic, personal, financial and tax considerations and involves professionals from various disciplines whose goals

should include working together to structure a gift that achieves a fair and proper balance between the interests of the donor and the purposes of the Corporation.

A. The principal basis for making a charitable gift should be the desire on the part of the donor to benefit the Corporation.

B. A full and accurate explanation by professional advisors of tax incentives for charitable giving and their implications is often necessary and appropriate. No program, agreement, trust, contract or commitment will be knowingly urged upon any prospective donor that would benefit the Corporation at the expense of the donor's interest and welfare.

C. The roles and relationships of all parties involved, including how and by whom each is compensated, must be fully disclosed to the donor. All personnel engaged by the Corporation to contact prospective donors will be either volunteers or paid a salary or a fixed wage, and will not receive commissions, which could give such personnel a direct beneficial interest in any agreement.

D. The Corporation's development staff will at all times advise donors only in areas in which they are professionally qualified and shall defer to other professional advisors as necessary. All potential donors will be advised to use their own legal and tax counsel in matter relating to their planned gifts, tax and estate planning.

E. Representatives of the Corporation will exercise caution to avoid pressure, persuasion or undue influence in their dealings with donors and this caution will include exercise of prudent consideration of the donor's interest as well as his charitable objectives.

F. Only personnel approved by the Board of Directors or Executive Board may negotiate on behalf of the Corporation with any donor on any current or planned gift. The Organization shall consult with legal counsel in planned giving matters and will not execute any agreement, contract, trust or other legal document with any donor without appropriate legal advice. Agreements of any kind that involve any unusual or special legal obligation on the part of the Organization or its agents require prior approval of the Board of Directors or Executive Board.

G. The Corporation will not take on the role of trustee of any planned gift vehicle. The Board of Directors or the Executive Board may approve exceptions.

H. The Corporation will respectfully decline to accept any gift whenever there may be a reasonable question as to whether the donor has sufficient title to the assets or is mentally competent to legally transfer the funds to the Corporation.

I. The Board of Directors or Executive Board may refuse a gift if there are prohibitive restrictions on the gift or if the gift is not mission appropriate.

II. Type of Assets

A. Cash. Gifts in the form of cash and checks will be accepted regardless of the amount. Checks will be made payable to the American Federation of Police & Concerned Citizens and will be considered to be unrestricted unless otherwise specifically designated. The date of the gift is determined to be the date the donor formally releases control of the cash. If received via the mail the date will be the date of the postmark and if delivered in person it will be the date of the delivery.

B. Publicly Traded Securities. Publicly traded securities may be accepted. Unless otherwise directed by the Board of Directors or Executive Board, all securities will be liquidated to cash as soon as practicable. Unless authorized by the Board of Directors or Executive Board, no one working on behalf of the Organization will commit to any donor that a particular security will be held by the Organization. The Organization will have available corporate resolutions, stock powers, broker information and other relevant documents for transferring stock and identifying the process of stock transfers. The Executive Director or corporate officer will sign the corporate resolutions. The value of the gift of securities is the average of the high and low prices on the day the securities were transferred.

C. Closely Held Securities and Limited Partnership Interests. All proposed donations of this type will be considered by the Board of Directors and Executive Board on a case-by-case basis. Consideration will be made of estimated fair market value, any restrictions on time limits in right to sell, potential liability from ownership, potential tax or unrelated business income and potential problems from affiliation with the business of the issuer of the security. The general exception will be that non-publicly traded securities and limited partnership interests may only be accepted after appraisal (based on the value of the underlying corporation or assets and dated not earlier than sixty (60) days before the proposed date of the gift) and approved by the Board of Directors or Executive Board, who will

direct the time and process for sale of the assets. No commitment for repurchase of closely held securities will be made prior to completion of the gift of the securities.

D. Real Estate, Tangible Personal Property, Unusual Assets. All proposed donations of real estate, tangible personal property and unusual assets will be considered by the Board of Directors or Executive Board on a case-by-case basis. Donors must provide a qualified appraisal as to the value of such assets dated no earlier than sixty (60) days before the proposed date of donation. The Corporation may specify an appraiser shall not have any business or other relationship to the donor. The donor is responsible for obtaining and paying for the appraisal of the asset. A visual inspection by a knowledgeable representative of the Corporation and an environmental assessment conducted by the donor will be required of all real estate. The Board of Directors or Executive Board will consider:

1. marketability of the property,
2. costs to administer, maintain, insure, secure and sell the property,
3. liability assumed (environmental hazards, liens, etc.),
4. restrictions on use or sale,
5. effect of ownership on non-profit status,
6. licensing requirements or legal ramifications

III. Types of Gift Vehicles

- A. Outright, with or without restrictions.
- B. Pledges will not generally exceed five (5) years
- C. Gifts by Will or Trust, unless restricted by the donor, the Board of Directors or Executive Board will make appropriate and wise decisions regarding the use of the bequests.
 1. Charitable Remainder Trusts provide residual interest in specific assets for the Corporation. The Corporation may accept trusteeship of a Charitable Remainder Trust only if it is irrevocably designated as a beneficiary if approved by the Board of Directors or Executive Board.
 2. Charitable Lead Trust distributions will be made in accordance with donor intent.
 3. The Corporation will not act as personal representative for a donor's estate.
- D. Charitable Gift Annuities may be established with cash, marketable securities, real estate or a life interest in real estate, for one (1) or two (2) lives of persons age fifty (50) or over. The minimum initial contribution is \$1,000. The computed gift to the Corporation must exceed ten percent (10%) of the amount transferred for the annuity.

IV. Gift Recognition Policies

- A. The date of the gift is determined to be the date the donor formally releases control of the asset by the execution of stock powers or other transfer or title, or in the case of cash or checks, the date of delivery if in person or the date of the postmark. Valuation and credit for a gift of securities will be based on the market value on the date of the gift.
- B. The Corporation will acknowledge gifts and inform donors of the donors' responsibility to substantiate any value claimed. Valuation for the Corporation's fund raising records will be made by the Executive Secretary and Treasurer and will include information from the appraised value of the real estate and possible exclusion from the value of the gift costs for maintenance, insurance, real estate taxes, broker's commission and other expenses of holding and sale.
- C. With regard to in-kind, non-cash donations, the Corporation will inform the donor that they should file IRS Form 8283 and that the Corporation is obligated to file IRS Form 8282 if the gift is sold within two (2) years. The Executive Secretary and Treasurer will manage filing requirements of IRS Form 8282. Any gifts that will create an administrative burden or cause the Corporation to incur excessive expenses may be declined.
- D. Restricted gifts must be accompanied by written intention by the donor to make a gift and a statement setting forth and defining the restriction of the gift.
- E. Named Endowment Funds may be established with a gift of \$100,000 or more.
- F. Scholarships of \$2,000 will carry the donor's name.
- G. The Board of Directors or Executive Board must approve or reject any other proposed donations involving name recognition prior to acceptance. Prospective donors seeking naming recognition will be advised that naming recognition is subject to approval by the Board of Directors or Executive Board and the criteria of this policy.
- H. Subject to specific approval by the Board of Directors or Executive Board, new facilities may be named with a lead gift or gifts equal to twenty percent (20%) or more of the total cost of

construction of the facility and of the endowment required to maintain the new facility. Existing facilities may be named for predetermined time periods with the necessary amount of a lead gift or gifts to be determined by the Board of Directors or Executive Board based upon the portion of the facility for which a donor seeks name recognition

- I. The Board of Directors or Executive Board may approve requests to name a facility, program or annual award in honor of an individual who is not a lead or supporting donor.
- J. The Board of Directors or Executive Board will inform donors that the Corporation may unilaterally revoke naming commitments while retaining the gift if a donor fails to completely fulfill a pledge or if a donor takes action that would reasonably be expected to reflect negatively on the Corporation.
- K. Donor information relating to gifts, estate planning or the nature and value of assets shall be kept strictly confidential by the Corporation unless otherwise authorized by the donor or required by law or legal action. If authorized by the donor the Corporation may use selected information for the purposes of referral, example or testimonial. Persons affiliated with the Corporation who may have access to information for donors who have given more than \$25,000 shall include the Board of Directors, Executive Board, Executive Secretary and Treasurer, Audit Committee members, legal counsel, fundraising counsel and auditors.

ARTICLE XVI - MEETING DOCUMENTATION

Minutes shall be taken and retained by the Executive Secretary and Treasurer for each annual meeting and for meetings of the Executive Board and/or of the Board of Directors at which items of significance to the Corporation, as reasonably seen at the time of the meeting, are decided upon.

ARTICLE XVII - IRS FORM 990 REVIEW

After the outside Certified Public Accountant ("CPA") has completed the annual audit of the Corporation's books and records and has prepared an IRS Form 990, the Executive Secretary and Treasurer shall request that the CPA submit a preliminary draft of the Form 990 to the Corporation for review and approval prior to filing the Form 990 with the IRS. The draft Form 990 shall be reviewed and modified as necessary by the Executive Secretary and Treasurer, the Executive Director and by such other persons as the Executive Secretary and Treasurer shall deem necessary so that a reviewed final draft Form 990 will be approved by the Executive Secretary and Treasurer for the CPA to submit to the IRS.

ARTICLE XVIII - WHISTLEBLOWER POLICY

The Corporation will maintain a policy that (1) encourages staff and volunteers to come forward with credible information on illegal practices and/or serious violations of adopted policies of the Corporation, (2) specifies that the Corporation will protect the person from retaliation, and (3) identifies where such information can be reported.

1. Encouragement of Reporting. The Corporation encourages complaints, reports and inquiries about illegal practices or serious violations of the Corporation's adopted policies, including illegal or improper conduct by the Corporation itself, by its leadership or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations or other similar illegal or improper practices or policies. Other subjects on which the Corporation has existing complaint mechanisms should be addressed under those mechanisms such as raising matters of alleged discrimination or harassment via the Corporation's current methods unless those methods are part of the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in other mechanisms.
2. Protection from Retaliation. The Corporation prohibits retaliation by or on behalf of the Corporation against staff or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. The Corporation reserves the right to discipline persons who make bad faith, knowingly false or vexatious complaints, reports or inquiries or who otherwise abuse this policy.
3. Where to Report. Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. They should be directed to the Corporation's

Executive Director or Executive Board; if both of these are implicated in the complaint, report or inquiry it should be directed to the Executive Secretary and Treasurer. The Corporation will conduct a prompt, discreet and objective review or investigation. Staff and volunteers must recognize that the Corporation may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously.

ARTICLE XIX - RECORD RETENTION AND DESTRUCTION

The Corporation's staff, volunteers, Board of Directors and Executive Board will honor these rules regarding record retention and destruction:

1. Paper or electronic documents indicated under the terms for retention below will be transferred to and/or maintained by the Executive Secretary and Treasurer, Human Resources Coordinator or their equivalents.
2. All other paper documents will be destroyed after three (3) years.
3. All other electronic documents will be deleted from all individual computers, data bases, networks and back-up storage after one (1) year.
4. No paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation

The Corporation will permanently retain records pertaining to governance (Charter, amendments Bylaws, board minutes, etc.), tax (filed state and federal tax returns/reports, tax exemption determination letter, files related to audits, etc.), intellectual property (copyright and trademark registrations, samples of protected works, etc.) and finance (IRS Form 990's, audited financial statements, etc.)

The Corporation will retain records for ten (10) years pertaining to pensions and benefits (ERISA, actuarial reports, etc.) and to government relations (state and federal lobbying, political contributions, etc.).

The Corporation will retain records for three (3) years pertaining to employees/employment (names, addresses, social security numbers, INS I-9's, compensation, disciplinary matters, etc.) and to leases, insurance, licenses, contracts (software license agreements, vendor, etc.)

The Corporation will retain records for one (1) year pertaining to all other electronic and paper documents and files not specified elsewhere in this policy (correspondence files, bank statements, past budgets, etc.)

Exceptions to the rules in this Article may be granted only by the Executive Director, Executive Secretary and Treasurer, Board of Directors or Executive Board.

ARTICLE XX - PUBLIC DISCLOSURE OF DOCUMENTS

The Corporation will comply with all state and federal requirements regarding public availability of documents. Any person requesting documents the Corporation is required to provide must make the request in writing or in person and must specify what is being sought. The Corporation may charge a reasonable fee for copying and the actual postage costs, if any. Requests for documents will be handled by the Executive Secretary and Treasurer, Executive Director, Human Resources Coordinator or their designee(s).

STATE OF FLORIDA
COUNTY OF BREVARD

I certify that these are the bylaws of the National Association of Chiefs of Police as adopted by the Corporation and the Board of Directors



Debra K. Chitwood
Executive Secretary/Treasurer