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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)

OMB No. 1545-0047

2008

Open to Public
Inspection

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

A For the 2008 calendar year, or tax year beginning OCT 1, 2008 and ending SEP 30, 2009

B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization POLICE OFFICER ASSISTANCE TRUST C/O EMERY SHEER, CPA		D Employer identification number 65-0164129
	Doing Business As		
	Number and street (or P.O. box if mail is not delivered to street address) 2525 PONCE DE LEON BOULEVARD - 5TH		
	Room/suite		
	City or town, state or country, and ZIP + 4 CORAL GABLES, FL 33134		
	F Name and address of principal officer: JAMES LOFTUS 1030 N.W. 111 AVE, MIAMI, FL 33172		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ► WWW.POAT.ORG			
K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation: 1990 M State of legal domicile: FL	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities. <u>PROVIDING FINANCIAL ASSISTANCE WHEN NEEDS ARISE DUE TO</u>	
	2	Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.	
	3	Number of voting members of the governing body (Part VI, line 1a) 3 40	
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 40	
	5	Total number of employees (Part V, line 2a) 5 0	
	6	Total number of volunteers (estimate if necessary) 6 0	
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C) 7a 0	
	b	Net unrelated business taxable income from Form 990-T, line 34 7b 0	
	8	Contributions and grants (Part VIII, line 1h) 734,235. 700,824.	
	9	Program service revenue (Part VIII, line 2g) 37,495. <64,221. >	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) <914. > 56.	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 770,816. 636,659.	
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 549,329. 484,567.		
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 190,976. 166,659.		
14	Benefits paid to or for members (Part IX, column (A), line 4) 740,305. 651,226.		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 30,511. <14,567. >		
16a	Professional fundraising fees (Part IX, column (A), line 11e) 43,932.		
b	Total fundraising expenses (Part IX, column (D), line 25) ► 43,932.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 1,854,213. 1,959,693.		
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 116,908. 184,170.		
19	Revenue less expenses. Subtract line 18 from line 12 1,737,305. 1,775,523.		
Net Assets or Fund Balances	Beginning of Year	End of Year	
20	Total assets (Part X, line 16) 1,737,305. 1,775,523.		
21	Total liabilities (Part X, line 26) 116,908. 184,170.		
22	Net assets or fund balances Subtract line 21 from line 20 1,737,305. 1,775,523.		

Part II Signature Block

Sign Here	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.		
	4/8/10		
	Date		
► Signature of officer JAMES LOFTUS, PRESIDENT Type or print name and title		Preparer's identifying number (see instructions) P00172409	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ► <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 BERENFELD SPRITZER SHECHTER & SHEER LLP 2525 PONCE DE LEON BOULEVARD, 5TH FLOOR CORAL GABLES, FL 33134	EIN ► 65-0145922	Phone no. ► (305) 274-4600

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

X Yes No

9.15

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission. SEE SCHEDULE O FOR CONTINUATION
**PROVIDING FINANCIAL ASSISTANCE WHEN NEEDS ARISE DUE TO
DEATH, DISABILITY, ILLNESS, INJURY OR SOME OTHER
CATASTROPHIC CIRCUMSTANCES TO POLICE OFFICERS AND THEIR
FAMILIES. BENEFITS INCLUDE BUT NOT LIMITED TO EDUCATION.**

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 \$ 331,070. including grants of \$) (Revenue \$)
PROVIDE FINANCIAL ASSISTANCE

4b (Code:) (Expenses \$ 158,066. including grants of \$) (Revenue \$)
BOARD AUTHORIZED DONATIONS TO OTHER 501(C)3 ORGANIZATIONS

4c (Code:) (Expenses \$ 62,942. including grants of \$) (Revenue \$)
PROVIDE SUPPORT FOR POLICE MEMORIAL

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

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

4e Total program service expenses ► \$ 552,078. (Must equal Part IX, Line 25, column (B).)

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3 X	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	4 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? <i>If "Yes," complete Schedule C, Part III</i>	5	
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8 X	
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	11 X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	12 X	
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13 X	
14a Did the organization maintain an office, employees, or agents outside of the U.S?	14a X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S? <i>If "Yes," complete Schedule F, Part I</i>	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>	16 X	
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	17 X	
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19 X	
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	20 X	
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No", go to question 25</i>	24a X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a X	
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>	25b 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? <i>If "Yes," complete Schedule L, Part II</i>	26 X	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27 X	

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Part IV Checklist of Required Schedules (continued)

	Yes	No
28. During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a. Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b. Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c. Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29. Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30. Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31. Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32. Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33. Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34. Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	X
35. Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35	X
36. Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
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? <i>If "Yes," complete Schedule R, Part VI</i>	37	X

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Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

1a	40	Yes	No
1b	40		
2 X			
3 X			
4 X			
5 X			
6 X			
7a X			
7b X			
8a X			
8b X			
9a X			
9b			
10 X			
11 X			

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?

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?

b 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

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

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 ► **FL**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

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: ► **MARILYN BUTLER, TREAS. - 305-594-6662**

1030 NW 111 AVE SUITE 232, MIAMI, FL 33172-5800

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

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
JAMES LOFTUS PRESIDENT	10.00	X		X			0.	0.	0.
ED HUDA VICE PRES.	10.00	X		X			0.	0.	0.
MARILYN BUTLER TREASURER	40.00	X		X			0.	0.	0.
RUDY GONZALEZ SECRETARY	10.00	X		X			0.	0.	0.
ROBERT JENKINS TRUSTEE	2.00	X					0.	0.	0.
JOHN RIVERA TRUSTEE	2.00	X					0.	0.	0.
TIMOTHY P. RYAN TRUSTEE	2.00	X					0.	0.	0.
RODNEY BARRETO TRUSTEE	2.00	X					0.	0.	0.
ANGUS BUTLER TRUSTEE	2.00	X					0.	0.	0.
DAVID GARDNER TRUSTEE	2.00	X					0.	0.	0.
DR CHARLES HALL TRUSTEE	2.00	X					0.	0.	0.
JERRY KAUFFMAN TRUSTEE	2.00	X					0.	0.	0.
BILL MURPHY TRUSTEE	2.00	X					0.	0.	0.
AMOS ROJAS TRUSTEE	2.00	X					0.	0.	0.
ALLISON BISHOP-COONER COMM CHAIR	15.00	X		X			0.	0.	0.
CHUCK DUNCAN COMM CHAIR	40.00	X		X			0.	0.	0.
DAVID GREENWELL COMM CHAIR	15.00	X		X			0.	0.	0.

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

1b Total

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

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. **NONE**

NONE

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

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

0

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Part VIII Statement of Revenue

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					
1 a 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	700,824.			
g Noncash contributions included in lines 1a-1f \$					
h Total. Add lines 1a-1f ►		700,824.			
Program Service Revenue		Business Code			
2 a					
b					
c					
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f ►					
Other Revenue					
3 Investment income (including dividends, interest, and other similar amounts)			30,078.		30,078.
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
6 a Gross Rents	(i) Real	(ii) Personal			
b Less: rental expenses					
c Rental income or (loss)					
d Net rental income or (loss)					
7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less: cost or other basis and sales expenses	344,969.				
c Gain or (loss)	439,268.				
d Net gain or (loss)	<94,299.►				
8 a 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					
9 a Gross income from gaming activities. See Part IV, line 19	a				
b Less direct expenses	b				
c Net income or (loss) from gaming activities					
10 a 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	Business Code				
11 a MISCELLANEOUS	900099	56.	56.		
b					
c					
d All other revenue					
e Total. Add lines 11a-11d ►		56.			
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ►		636,659.	<94,243.►	0.	30,078.

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Form 990 (2008)

POLICE OFFICER ASSISTANCE TRUST
C/O EMERY SHEER, CPA

Form 990 (2008)

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Part IX Statement of Functional Expenses

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

All other organizations must complete column (A) 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	158,066.	158,066.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	326,501.	326,501.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	16,217.		16,217.	
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	3,446.		3,446.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	24,857.	18,271.	6,586.	
23 Insurance	1,152.		1,152.	
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 POLICE MEMORIAL	47,288.	47,288.		
b FUND RAISING EXPENSES	43,932.			43,932.
c PROFESSIONAL FEES	15,470.		15,470.	
d TELEPHONE	7,799.		7,799.	
e AWARDS AND PLAQUES	3,455.		3,455.	
f All other expenses	3,043.	1,952.	1,091.	
25 Total functional expenses. Add lines 1 through 24f	651,226.	552,078.	55,216.	43,932.
26 Joint Costs. Check here ► <input 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				

POLICE OFFICER ASSISTANCE TRUST
C/O EMERY SHEER, CPA

Form 990 (2008)

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Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	43,818.	1	174,386.	
	2 Savings and temporary cash investments	167,364.	2	200,184.	
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		357,707.	4	395,232.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L			5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L			6	
	7 Notes and loans receivable, net			7	
	8 Inventories for sale or use			8	
	9 Prepaid expenses and deferred charges			9	
	10a Land, buildings, and equipment, cost basis	10a	692,739.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b	92,994.	10c	599,745.
	11 Investments - publicly traded securities		717,593.	11	590,146.
	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)		1,854,213.	16	1,959,693.	
Liabilities	17 Accounts payable and accrued expenses	89,244.	17	154,591.	
	18 Grants payable		18		
	19 Deferred revenue			19	
	20 Tax-exempt bond liabilities			20	
	21 Escrow account liability. Complete Part IV of Schedule D			21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23 Secured mortgages and notes payable to unrelated third parties			23	
	24 Unsecured notes and loans payable			24	
	25 Other liabilities. Complete Part X of Schedule D		27,664.	25	29,579.
	26 Total liabilities. Add lines 17 through 25		116,908.	26	184,170.
	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	1,637,305.	27	1,675,523.
		28 Temporarily restricted net assets		28	
		29 Permanently restricted net assets	100,000.	29	100,000.
		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		1,737,305.	33	1,775,523.	
34 Total liabilities and net assets/fund balances		1,854,213.	34	1,959,693.	

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other	Yes	No
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
b Were the organization's financial statements audited by an independent accountant?	2b	X
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?	2c	X
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?	3a	X
b If "Yes," did the organization undergo the required audit or audits?	3b	

Department of the Treasury
Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization	POLICE OFFICER ASSISTANCE TRUST C/O EMERY SHEER, CPA	Employer identification number 65-0164129
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Part I **Reason for Public Charity Status** (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization.)

1	<input type="checkbox"/> A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2	<input type="checkbox"/> A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
3	<input type="checkbox"/> A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)
4	<input type="checkbox"/> A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
5	<input type="checkbox"/> An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
6	<input type="checkbox"/> A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7	<input type="checkbox"/> An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
8	<input type="checkbox"/> A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
9	<input checked="" type="checkbox"/> An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete the Part III.)
10	<input type="checkbox"/> An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
11	<input type="checkbox"/> An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
	a <input type="checkbox"/> Type I b <input type="checkbox"/> Type II c <input type="checkbox"/> Type III - Functionally integrated d <input type="checkbox"/> Type III - Other
e	<input type="checkbox"/> By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
f	If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box _____
g	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
(i)	A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? _____
(ii)	A family member of a person described in (i) above? _____
(iii)	A 35% controlled entity of a person described in (i) or (ii) above? _____
h	Provide the following information about the organizations the organization supports.

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?	(v) Did you notify the organization in col. (i) of your support?	(vi) Is the organization in col. (i) organized in the U.S.?	(vii) Amount of support
Total						

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule A (Form 990 or 990-EZ) 2008

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"/>

Schedule A (Form 990 or 990-EZ) 2008

POLICE OFFICER ASSISTANCE TRUST

Schedule A (Form 990 or 990-EZ) 2008 C/O **EMERY SHEER, CPA**

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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.")	443,517.	587,569.	704,382.	734,235.	700,824.	3170527.
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						
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	443,517.	587,569.	704,382.	734,235.	700,824.	3170527.
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)						3170527.

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	443,517.	587,569.	704,382.	734,235.	700,824.	3170527.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	27,790.	37,920.	36,015.	34,767.	30,078.	166,570.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	27,790.	37,920.	36,015.	34,767.	30,078.	166,570.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
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)						3337097.

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 ►

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	95.01	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	94.49	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	4.99	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	5.51	%

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 ►

Schedule A (Form 990 or 990-EZ) 2008

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization **POLICE OFFICER ASSISTANCE TRUST**
C/O **EMERY SHEER, CPA** Employer identification number **65-0164129**

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

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

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

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

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

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

Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area
 Protection of natural habitat Preservation of certified historic structure
 Preservation of open space

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

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

a Total number of conservation easements

b Total acreage restricted by conservation easements

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?

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)?

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.

1b 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 211a 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:

	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

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		99,557.		99,557.
b Buildings		593,182.	92,994.	500,188.
c Leasehold improvements				
d Equipment				
e Other				

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

► 599,745. Schedule D (Form 990) 2008

POLICE OFFICER ASSISTANCE TRUST
C/O EMERY SHEER, CPA

Schedule D (Form 990) 2008

65-0164129 Page 3

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
Total. (Col (b) should equal Form 990, Part X, col (B) line 12.) ►		
Part VIII Investments - Program Related. See Form 990, Part X, line 13.		
(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value

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

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

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
Federal income taxes	
DISTEFANO FAMILY CAR WASH	100.
OSOWW INCOME	33,745.
OSOWW EXPENSES	<16,650. >
PALAU FAMILY CASIN NIG	12,648.
PALAU FAMILY CASIN NIG	<264. >
	</

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

29,579.

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

832053
12-23-08

Schedule D (Form 990) 2008

POLICE OFFICER ASSISTANCE TRUST
C/O EMERY SHEER, CPA

Schedule D (Form 990) 2008

C/O EMERY SHEER, CPA

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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)	636,659.
2	Total expenses (Form 990, Part IX, column (A), line 25)	651,226.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	<14,567. >
4	Net unrealized gains (losses) on investments	52,785.
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net). Add lines 4-8	52,785.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	38,218.

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	1,002,305.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	52,785.
b	Donated services and use of facilities	2b	312,861.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	365,646.
3	Subtract line 2e from line 1	3	636,659.
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	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	636,659.

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

1	Total expenses and losses per audited financial statements	1	964,087.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	312,861.
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	312,861.
3	Subtract line 2e from line 1	3	651,226.
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	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	651,226.

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.

SCHEDULE I [Form 990]									
Grants and Other Assistance to Organizations, Governments, and Individuals in the U.S.									
Department of the Treasury Internal Revenue Service									
► Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. ► Attach to Form 990.									
Open to Public Inspection									
Employer identification number 65-0164129									
Part I General Information on Grants and Assistance									
<p>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?</p> <p>2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.</p>									
<p>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 ►</p>									
<p>1 (a) Name and address of organization or government</p> <p>C/O EMERY SHEER, CPA</p>		<p>(b) EIN</p> <p>65-0850694</p>		<p>(c) IRC section if applicable</p> <p>501C3</p>		<p>(d) Amount of cash grant</p> <p>9,000.</p>		<p>(e) Amount of non-cash assistance</p> <p>0.</p>	
<p>DADE COUNTY P.B.A</p> <p>5727 S. FLAMINGO ROAD</p> <p>LOVE FUND 10680 NW 25TH STREET</p> <p>COOPER CITY, FL 33330</p>		<p>65-0120960</p>		<p>501C3</p>		<p>81,422.</p>		<p>(f) Method of valuation (book, FMV, appraisal, other)</p> <p>0.</p>	
<p>DADE COUNTY P.B.A</p> <p>5727 S. FLAMINGO ROAD</p> <p>LOVE FUND 10680 NW 25TH STREET</p> <p>COOPER CITY, FL 33330</p>		<p>65-0120960</p>		<p>501C3</p>		<p>81,422.</p>		<p>(g) Description of non-cash assistance</p> <p>0.</p>	
<p>DADE COUNTY P.B.A</p> <p>5727 S. FLAMINGO ROAD</p> <p>LOVE FUND 10680 NW 25TH STREET</p> <p>COOPER CITY, FL 33330</p>		<p>65-0120960</p>		<p>501C3</p>		<p>81,422.</p>		<p>(h) Purpose of grant or assistance</p> <p>ANNUAL AWARDS GALA IN RECOGNITION OF OUTSTANDING INDIVIDUALS IN THE PROFESSION OF LAW</p>	
<p>DADE COUNTY P.B.A</p> <p>5727 S. FLAMINGO ROAD</p> <p>LOVE FUND 10680 NW 25TH STREET</p> <p>COOPER CITY, FL 33330</p>		<p>65-0120960</p>		<p>501C3</p>		<p>81,422.</p>		<p>ANNUAL GALA IN SUPPORT OF ASSISTANCE TO FAMILIES OF POLICE OFFICERS IN NEED.</p>	
<p>JUVENILE DIABETES RESEARCH</p> <p>1120 WALLSTREET 19TH FLOOR</p> <p>NEW YORK, NY 10005</p>		<p>23-1907729</p>		<p>501C3</p>		<p>10,000.</p>		<p>ANNUAL WALK IN SUPPORT OF JUVENILE DIABETES RESEARCH.</p>	
<p>MARCH OF DIMES</p> <p>11275 MAMARONECK AVE</p> <p>WHITEPLAINS, NY 10605</p>		<p>13-1846366</p>		<p>501C3</p>		<p>10,000.</p>		<p>ANNUAL WALK IN SUPPORT OF RESEARCH AND PREVENTION OF BIRTH DEFECTS.</p>	

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

3 Enter total number of other organizations

4.
0.
▲ ▲

POLICE OFFICER ASSISTANCE TRUST
C/O EMERY SHEER, CPA

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

Both *W* and *S* are *W*-type, and *S* is *S*-type.

AFTER AN IN-DEPTH APPLICATION PROCESS, VERIFICATION OF THE NEED FOR

GENERAL INFORMATION 10

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STANLEY COOPERSON: COOK DIAWATI

ORGANIZATION PROVIDING THE SERVICE OR ITEM FOR WHICH ASSISTANCE WAS

AUTHORIZED ONLY AFTER RECEIVING THE APPROPRIATE DOCUMENTATION FROM THE

ORGANIZATION.

PART II : LINE 1 : COLUMN (H) :

Part IV | Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: LEO FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: ANNUAL AWARDS GALA IN RECOGNITION OF OUTSTANDING INDIVIDUALS IN THE PROFESSION OF LAW ENFORCEMENT.

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.

Name of the organization

POLICE OFFICER ASSISTANCE TRUST
C/O EMERY SHEER, CPA

Employer identification number
65-0164129

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

DEATH, DISABILITY, ILLNESS, INJURY OR SOME OTHER

CATASTROPHIC CIRCUMSTANCES TO POLICE OFFICERS AND THEIR

FAMILIES. BENEFITS INCLUDE BUT NOT LIMITED TO EDUCATION,

MEDICAL, FUNERAL AND HOLIDAY REMEMBRANCES.

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

MEDICAL, FUNERAL AND HOLIDAY REMEMBRANCES.

FORM 990, PART VI, SECTION A, LINE 8B: THERE ARE NO COMMITTEES WITH

AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY

FORM 990, PART VI, SECTION A, LINE 10: THE TREASURER REVIEWS THE FORM 990

BEFORE FILING. FORM 990 IS DISTRIBUTED TO BOARD OF DIRECTORS AFTER IT IS

FILED.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS

AVAILABLE TO PUBLIC UPON REQUEST.

Application for Extension of Time To File an
Exempt Organization Return

► File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type or print	Name of Exempt Organization POLICE OFFICER ASSISTANCE TRUST C/O EMERY SHEER, CPA	Employer identification number 65-0164129
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 2525 PONCE DE LEON BOULEVARD - 5TH FL	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CORAL GABLES, FL 33134	

Check type of return to be filed(file a separate application for each return):

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

MARILYN BUTLER, TREAS.

- The books are in the care of ► 1030 NW 111 AVE SUITE 232 - MIAMI, FL 33172-5800

Telephone No. ► 305-594-6662 FAX No ►

- If the organization does not have an office or place of business in the United States, check this box

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ► . If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until MAY 15, 2010, to file the exempt organization return for the organization named above. The extension

is for the organization's return for

► calendar year or► tax year beginning OCT 1, 2008, and ending SEP 30, 2009

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)