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## 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.

2009

Open to Public Inspection

For the 2009 calendar year, or tax year beginning , 2009, and ending ,

<b>B</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	<b>C</b> Name of organization <b>FRATERNAL ORDER OF POLICE MESA LODGE #9</b>			<b>D</b> Employer identification number <b>23-7585965</b>
	Number and street (or P.O. box if mail is not delivered to street addr)		Room/suite	<b>E</b> Telephone number <b>(480) 827-0565</b>
	PO BOX 999			
	City, town or country <b>MESA</b>		State ZIP code + 4 <b>AZ 85211-0999</b>	<b>G</b> Gross receipts \$ <b>232,737.</b>
	<b>F</b> Name and address of principal officer: <b>Bryan Soller P. O. Box 999 Mesa AZ 85211</b>			<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No (If 'No,' attach a list. (see instructions))
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c) (8) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				<b>H(c)</b> Group exemption number ►
<b>J</b> Website: ► <b>N/A</b>				
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►	<b>L</b> Year of formation. <b>1948</b>			<b>M</b> State of legal domicile: <b>AZ</b>

**Part I** Summary

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <b>SEE ATTACHED STATEMENT</b>
	-----
<b>Revenue</b>	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) ..... <b>3</b> <b>18</b>
<b>Expenses</b>	4 Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <b>18</b>
	5 Total number of employees (Part V, line 2a) ..... <b>5</b> <b>0</b>
<b>Statement of Financial Position</b>	6 Total number of volunteers (estimate if necessary) ..... <b>6</b> <b>50</b>
	7a Total gross unrelated business revenue from Part VIII, Icolumn (C), line 12 ..... <b>7a</b> <b>0.</b>
	b Net unrelated business taxable income from Form 990-T, line 34 ..... <b>7b</b>
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h) ..... <b>90,802.</b> <b>108,375.</b>
	9 Program service revenue (Part VIII, line 2g) ..... <b>85,784.</b> <b>123,124.</b>
<b>Expenses</b>	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) ..... <b>847.</b> <b>203.</b>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ..... <b>549.</b> <b>-380.</b>
<b>Statement of Financial Position</b>	12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... <b>177,982.</b> <b>231,322.</b>
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... <b>10,264.</b> <b>11,685.</b>
<b>Expenses</b>	14 Benefits paid to or for members (Part IX, column (A), line 4) ..... <b>118,032.</b> <b>147,853.</b>
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ..... <b>48,069.</b> <b>69,439.</b>
<b>Statement of Financial Position</b>	16a Professional fundraising fees (Part IX, column (A), line 11e) ..... <b>176,365.</b> <b>228,977.</b>
	b Total fundraising expenses (Part IX, column (D), line 25) ► <b>1,193.</b> <b>1,617.</b> <b>2,345.</b>
<b>Statement of Financial Position</b>	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) ..... <b>56,784.</b> <b>59,130.</b>
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ..... <b>0.</b> <b>0.</b>
<b>Statement of Financial Position</b>	19 Revenue less expenses. Subtract line 18 from line 12 ..... <b>56,784.</b> <b>59,130.</b>
	<b>Beginning of Year</b>

**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

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Sign Here  
12/15/2010  
Signature of officer  
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**Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission

SEE STATEMENT SUBMITTED FOR PAGE 1

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 \$ 149,938. including grants of \$ 0. ) (Revenue \$ 101,460. )4) AZ LABOR COUNCIL LEGAL DEFENSE PKG FOR MEMBERS (SEE ATTACH) 114050.4) DUES TO ST & NAT'L FOP FOR THEIR BENEFITS TO MBRS 10179.4) AFLAC DISABILITY PACKAGE FOR MEMBERS 5420.4) ACCIDENTAL DEATH & DISMEMBERMENT INS PCKG FOR MEMBERS 6708.2) GRANTS & ALLOCATIONS TO THE COMMUNITY (SEE ATTACHED) 7360.2&4B) SPECIFIC ASSISTANCE TO INDIVIDUALS, SICK & DISTRESSED MBRS 5986.4b) ELECTION ASSISTANCE FOR MEMBER 235.**4b** (Code. \_\_\_\_\_) (Expenses \$ 59,163. including grants of \$ 0. ) (Revenue \$ 0. )17/19) ATTEND ST & NATIONAL FOP CONVENTION & MONTHLY LODGE MTGS 20428.4b) FOP POLO SHIRTS FOR MEMBRS 1171.4b) DIAMONDBACK BASEBALL TICKETS FOR GAME DAY (MEMBERS) 4450.12) PR TO ASSIST MEDIA WITH ACCURACY, VISIBILITY, INTERVIEWS 1581.13) OFFICE EXPENSES THAT RELATE TO LODGE PROGRAMS 1725.16) LODGE HALL FOR MEMBERS, MEETINGS, FOOTBALL NIGHTS, CHRISTMAS, ETC 21269.24e) VARIOUS LODGE SOCIAL EVENTS FOR MEMBERS & GUESTS (SEE LINE 16) 8539.**4c** (Code \_\_\_\_\_) (Expenses \$ 11,208. including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)24d) NEWSLETTER OUTLINING POLICE MATTERS, SAFETY, TRAINING, ETC 3538.4b) PURCHASE OF HARKINS TICKETS AT A DISCOUNT TO SELL MEMBRS 3689.24c) MEMORIAL SCHOLARSHIP AWARDS 30500 EA 1500.4b) AWARDS & PLAQUES GIVEN TO OUTSTANDING MEMBERS 290.24f) LODGE HALL EXPENDITURES FOR FUNCTIONS 1406.24f) NEW MEMBER RECRUITMENT 785.**4d** Other program services. (Describe in Schedule O.)

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

**4e Total program service expenses ► 220,309.**

**Part IV Checklist of Required Schedules**

	Yes	No
1	X	
2	X	
3	X	
4		
5		
6	X	
7	X	
8	X	
9		
10	X	
11	X	
12	X	
12 A	X	
13	X	
14a	X	
14b	X	
15	X	
16	X	
17	X	
18	X	
19	X	
20	X	

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

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

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

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

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 similar funds or 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

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

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

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

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

11 Is the organization's answer to any of the following questions 'Yes'? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

- Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI
- Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII
- Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII
- Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX
- Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X
- Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If 'Yes,' complete Schedule D, Part X

12 Did the organization obtain separate, independent audited financial statement for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII

12 A Was the organization included in consolidated, independent audited financial statement for the tax year? If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional

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

14a Did the organization maintain an office, employees, or agents outside of the United States?

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

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

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

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I

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

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III

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

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II	21	X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III	22	X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I	25a	
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I	25b	
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III	27	X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)	28a	X
a	A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28b	X
b	A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28c	X
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV	29	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	30	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M	31	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	32	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II	33	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I	34	X
34	Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1	35	X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2	36	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2	37	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? If 'Yes,' complete Schedule R, Part VI	38	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O		

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

	Yes	No
<b>1a</b> 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
<b>1b</b> Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
<b>2a</b> 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>2b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)</i>		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
<b>b</b> If 'Yes' has it filed a Form 990-T for this year? <i>If 'No,' provide an explanation in Schedule O</i>	3b	
<b>4a</b> 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)?	4a	X
<b>b</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		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
<b>c</b> If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X
<b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?	6b	
<b>7</b> <b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
<b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7b	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
<b>d</b> If 'Yes,' indicate the number of Forms 8282 filed during the year	7d	
<b>e</b> Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
<b>g</b> For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	
<b>h</b> For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	
<b>8</b> <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
<b>9</b> <b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the organization make any taxable distributions under section 4966?	9a	
<b>b</b> Did the organization make any distribution to a donor, donor advisor, or related person?	9b	
<b>10</b> <b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b> Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b> <b>Section 501(c)(12) organizations.</b> Enter		
<b>a</b> Gross income from other members or shareholders	11a	
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b> <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12b	

**Part VI Governance, Management and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

### Section A. Governing Body and Management

1a Enter the number of voting members of the governing body  
b Enter the number of voting members that are independent

	Yes	No
1a	18	
1b	18	
2		X
3		X
4		X
5		X
6	X	
7a	X	
7b	X	
8a	X	
8b		X
9		X

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?  
9 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 (This Section B requests information about policies not required by the Internal Revenue Code)

10a 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?  
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?  
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990  
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 of key employees of the organization  
If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions.)  
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  
b If 'Yes,' 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?

	Yes	No
10a		X
10b		
11		X
12a		X
12b		
12c		
13		X
14		X
15a		X
15b		X
16a		X
16b		

### Section C. Disclosures

17 List the states with which a copy of this Form 990 is required to be filed ► Arizona  
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:  
► ALPHA OMEGA BUSINESS SYSTEMS, INC. 6130 West Irma Lane, Glendale, AZ 85308 (602) 937-3636

## **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. Report compensation for the calendar year ending with or within the organization's tax year. 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. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees. See instructions for definition of 'key employees'
- 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

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

**1 b Total**

0. 7,200. 0

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►

	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

2 Total number of independent contractors (including but not limited to those listed above) 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 104,481.			
	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 3,894.			
	g Noncash contribns included in lns 1a-1f	\$			
	<b>h Total. Add lines 1a-1f</b>		108,375.		
PROGRAM SERVICE REVENUE	2a ALC DUES	Business Code 900099	101,460.	101,460.	0.
	b AFLAC DUES	900099	5,747.	5,747.	0.
	c HARKINS TICKETS	900099	2,400.	2,400.	0.
	d ASSOC LODGE DUES	900099	515.	515.	0.
	e LODGE FUNCTIONS	900099	13,002.	13,002.	0.
	f All other program service revenue				
	<b>g Total. Add lines 2a-2f</b>		123,124.		
	3 Investment income (including dividends, interest and other similar amounts)		203.	0.	0.
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
6a Gross Rents	(i) Real	(ii) Personal			
b Less rental expenses					
c Rental income or (loss)					
<b>d Net rental income or (loss)</b>					
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less: cost or other basis and sales expenses					
c Gain or (loss)					
<b>d Net gain or (loss)</b>					
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c)	a				
See Part IV, line 18					
b Less: direct expenses	b				
<b>c Net income or (loss) from fundraising events</b>					
9a Gross income from gaming activities See Part IV, line 19	a				
b Less: direct expenses	b				
<b>c Net income or (loss) from gaming activities</b>					
10a Gross sales of inventory, less returns and allowances	a 1,035.				
b Less: cost of goods sold	b 1,415.				
<b>c Net income or (loss) from sales of inventory</b>		-380.	-380.	0.	0.
Miscellaneous Revenue	Business Code				
11a _____					
b _____					
c _____					
d All other revenue					
<b>e Total. Add lines 11a-11d</b>					
<b>12 Total revenue. See instructions</b>		231,322.	122,744.	0.	203.

**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).

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	7,360.	7,360.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	4,325.	4,325.		
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	147,853.	147,853.		
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	2,718.	2,718.		
d Lobbying				
e Prof fundraising svcs See Part IV, ln 17				
f Investment management fees				
g Other				
12 Advertising and promotion	1,581.	1,581.		
13 Office expenses	3,450.	1,725.	1,725.	
14 Information technology				
15 Royalties				
16 Occupancy	21,269.	21,269.		
17 Travel	15,356.	15,356.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,072.	5,072.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	40.		40.	
23 Insurance	1,350.		1,350.	
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 TAXES, LICENSES, FEES	218.		218.	
b POSTAGE	2,387.		1,194.	1,193.
c SCHOLARSHIPS	1,500.	1,500.		
d NEWSLETTER	3,538.	3,538.		
e LODGE FUNCTIONS	8,539.	8,539.		
f All other expenses	2,421.	2,191.	230.	
25 Total functional expenses. Add lines 1 through 24f	228,977.	220,309.	7,475.	1,193.
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				

## Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash – non-interest-bearing	176.	1	176.
	2 Savings and temporary cash investments	56,032.	2	57,418.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees 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	1,000.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment. cost or other basis. Complete Part VI of Schedule D	11,658.		
	b Less accumulated depreciation.	10b	11,158.	10c
			540.	500.
	11 Investments – publicly-traded securities		11	
	12 Investments – other securities See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	36.	15	36.
	16 Total assets. Add lines 1 through 15 (must equal line 34)	56,784.	16	59,130.
LIABILITIES	17 Accounts payable and accrued expenses	0.	17	0.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial 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 to unrelated third parties		24	
	25 Other liabilities Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	0.	26	0.
	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
NET ASSETS OR FUND BALANCES	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, and equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds	56,784.	32	59,130.
	33 Total net assets or fund balances.	56,784.	33	59,130.
	34 Total liabilities and net assets/fund balances.	56,784.	34	59,130.

BAA

Form 990 (2009)

**Part XI | Financial Statements and Reporting**

	Yes	No
1 Accounting method used to prepare the Form 990. <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
b Were the organization's financial statements audited by an independent accountant?	2b	X
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	

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Form 990 (2009)

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

Name of the organization

OMB No 1545-0047

**2009**Open to Public  
Inspection**Supplemental Financial Statements**

► Complete if the organization answered 'Yes,' to Form 990,  
Part IV, lines 6, 7, 8, 9, 10, 11, or 12.  
► Attach to Form 990. ► See separate instructions

FRATERNAL ORDER OF POLICE MESA LODGE #9

23-7585965

**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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 for any other purpose conferring impermissible private benefit??	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
	<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year		
		<b>Held at the End of the Year</b>
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06	2d	
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►		
4 Number of states where property subject to conservation easement is located ►		
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easement it holds?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►		
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ►	\$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 acquisition 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 | 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

	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 Net Investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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?

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

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

**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) Accumulated Depreciation	(d) Book Value
1a Land		500.		500.
b Buildings				
c Leasehold improvements				
d Equipment		11,158.	11,158.	0.
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) ) ► 500.

Schedule D (Form 990) 2009

BAA

**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		
Closely-held equity interests		
Other		

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

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

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

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

**Total. (Column (b) must 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	

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

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

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

1 Total revenue (Form 990, Part VIII, column (A), line 12)	231,322.
2 Total expenses (Form 990, Part IX, column (A), line 25)	228,977.
3 Excess or (deficit) for the year Subtract line 2 from line 1	2,345.
4 Net unrealized gains (losses) on investments	
5 Donated services and use of facilities	
6 Investment expenses	
7 Prior period adjustments	
8 Other (Describe in Part XIV)	
9 Total adjustments (net). Add lines 4 through 8	
10 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	2,345.

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

1 Total revenue, gains, and other support per audited financial statements	1 232,737.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a Net unrealized gains on investments	2a
b Donated services and use of facilities	2b
c Recoveries of prior year grants	2c
d Other (Describe in Part XIV)	2d 1,035.
e Add lines 2a through 2d	2e 1,035.
3 Subtract line 2e from line 1	3 231,702.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a Investments expenses not included on Form 990, Part VIII, line 7b	4a
b Other (Describe in Part XIV)	4b -380.
c Add lines 4a and 4b	4c -380.
5 Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5 231,322.

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

1 Total expenses and losses per audited financial statements	1 230,392.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a Donated services and use of facilities	2a
b Prior year adjustments	2b
c Other losses	2c
d Other (Describe in Part XIV)	2d 1,415.
e Add lines 2a through 2d	2e 1,415.
3 Subtract line 2e from line 1	3 228,977.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a Investments expenses not included on Form 990, Part VIII, line 7b	4a
b Other (Describe in Part XIV)	4b
c Add lines 4a and 4b	4c
5 Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5 228,977.

**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, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

Pt XII Line 2d SALE\_OF\_POLICE RELATED MERCHANDISE TO MEMBERS

Pt XII Line 4b LOSS\_ON\_SALE\_OF MERCHANDISE

Pt XIII Line 2d COST\_OF MERCHANDISE SOLD TO MEMBERS

**Part XIV | Supplemental Information (continued)**

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**Part IV** **Supplements** **Information** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Pt\_I\_Line\_2 The donations\_range from \$100 to \$500 and are made\_to\_well\_known\_non\_profit\_organizations\_(see\_schedule). Requests are generally\_made\_by members and voted on by the attendees at the monthly meeting.

BAA

**SCHEDULE O**  
(Form 990)**Supplemental Information to Form 990**

OMB No 1545-0047

**2009**Department of the Treasury  
Internal Revenue ServiceComplete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
► Attach to Form 990.Open to Public  
inspection

Name of the organization

FRATERNAL ORDER OF POLICE MESA LODGE #9

Employer identification number

23-7585965

Pt VI-C, Line 19 All documents are available for inspection upon request to Secretary or Accountant. Financials and State and Federal filings are also available to any FOP member. Accountant is also available to answer any questions anyone might have.

Pt VI-A, Line 6 The Mesa Fraternal Order of Police has sworn and civilian members.

Pt VI-A, Line 7a FOP members nominate and vote for officers and directors

Pt VI-A, Line 7b Some decisions or recommendations may be approved by members

Pt VI-A, Line 8b There are no committees with authority to act on behalf of the lodge

Pt VI-B, Line 11A The 990 is presented to the Secretary or Treasurer for approval by accountant who will answer any questions that may arise. Accountant is also available to answer any questions relating to the Financials or tax returns that any FOP member may have.



**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization because it had one or more related organizations treated as a partnership during the tax year.)

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 24 because it had one or more related organizations treated as a corporation or trust during the tax year.)

**Part V Transactions With Related Organizations** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34, 35, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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

f Sale of assets to other organization(s) .....

g Purchase of assets from other organization(s) .....

h Exchange of assets .....

i Lease of facilities, equipment, or other assets to other organization(s) .....

j Lease of facilities, equipment, or other assets from other organization(s) .....

k Performance of services or membership or fundraising solicitations for other organization(s) .....

l Performance of services or membership or fundraising solicitations by other organization(s) .....

m Sharing of facilities, equipment, mailing lists, or other assets .....

n Sharing of paid employees .....

o Reimbursement paid to other organization for expenses .....

p Reimbursement paid by other organization for expenses .....

q Other transfer of cash or property to other organization(s) .....

r Other transfer of cash or property from other organization(s) .....

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

(A) Name of other organization	(B) Transaction type (a-r)	(C) Amount involved
① ARIZONA FRATERNAL ORDER OF POLICE	o	5,081.
② NATIONAL FRATERNAL ORDER OF POLICE	o	5,099.
③		
④		
⑤		
⑥		

**Part VI Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 37.)

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

Depreciation and Amortization  
(Including Information on Listed Property)

OMB No 1545-0172

2009

Attachment  
Sequence No 67Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

FRATERNAL ORDER OF POLICE MESA LODGE #9

Identifying number

23-7585965

Business or activity to which this form relates

Form 990 / Form 990EZ

**Part I Election To Expense Certain Property Under Section 179***Note: If you have any listed property, complete Part V before you complete Part I*

1 Maximum amount See the instructions for a higher limit for certain businesses	1	\$250,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 ►	13	

*Note: Do not use Part II or Part III below for listed property. Instead, use Part V***Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

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

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

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	40.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ►		

**Section B – Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

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

**Section C – Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions.)**

21 Listed property Enter amount from line 28	21	
22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	40.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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

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

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

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If 'Yes,' is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) **25**

**26** Property used more than 50% in a qualified business use


**27** Property used 50% or less in a qualified business use


**28** Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 **28**

**29** Add amounts in column (i), line 26 Enter here and on line 7, page 1 **29**

**Section B – Information on Use of Vehicles**

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

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

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

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

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?													Yes	No
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners														
39	Do you treat all use of vehicles by employees as personal use?														
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?														
41	Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)														

*Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles*

Part VI	Amortization	(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year

**42** Amortization of costs that begins during your 2009 tax year (see instructions):


**43** Amortization of costs that began before your 2009 tax year **43**

**44** Total. Add amounts in column (f). See the instructions for where to report **44**

## Schedule O (Form 990), Supplemental Information to Form 990

**Form 990, Page 2, Part III, Line 4d (continued)**

**4d** Describe the exempt purpose achievements for each of the organization's other program services. Section 501(c)(3) and (4) organizations and 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.

Code: \_\_\_\_\_ Description: \_\_\_\_\_

Expenses \_\_\_\_\_

Grants Of \_\_\_\_\_

Revenue \_\_\_\_\_

Code: \_\_\_\_\_ Description: \_\_\_\_\_

Expenses \_\_\_\_\_

Grants Of \_\_\_\_\_

Revenue \_\_\_\_\_

**Supporting Statement of:**

Form 990 p 10/Line 1 col (B)

Description	Amount
MESA PUBLIC SAFETY FOUNDATION	500.
WESTWOOD GIRLS SOFTBALL	300.
NATIONAL LAW ENFORCEMENT MUSEUM POKER TRNY	500.
MDA	250.
VIPS BANQUET	500.
AZ PEACE OFFICERS MEMORIAL	300.
FOP #2 GOLF TRNY	150.
MARIA ISABELLA RUDOLPH MEMORIAL FOUNDATION	250.
CITIES OF AMERICA	200.
AMERICAN CANCER SOCIETY	200.
DESERT RIDGE HIGH SCHOOL	200.
LETR GOLF TOURNEY	460.
100 CLUB	150.
WILL 2 WALK	100.
MESA EASTERN POP WARNER	250.
NATIONAL FOP FOUNDATION	500.
PINAL CO JUVENILE ADVISORY BOARD	200.
JON ANDREWS BASEBALL TEAM	250.
MCCASLAND MILITARY UNIT LEAVE	500.
POLICE TOY DRIVE	200.
100 CLUB	500.
CITY OF APACHE JUNCTION RESERVE UNIFORMS	500.
UNITED WAY	100.
MESA PUBLIC SAFETY FOUNDATION	100.
COPS	200.
Total	<u>7,360.</u>

**Supporting Statement of:**

Form 990 p 10/Line 2 col (B)

Description	Amount
TSI ESCORTS FOR RUDOLPH FUNERAL	425.
MARCUS RUDOLPH GIFT CHILDS DEATH	300.
BRAD YARBROUGH GILBERT OFCR VICTIM HOUSE FIRE	500.
MARK KELLEY GIFT	50.
MARCUS RUDOLPH GIFT CHILD DIED	3,050.
Total	<u>4,325.</u>

**Supporting Statement of:**

Form 990 p 10/Line 4 col (B)

Description	Amount
SICK & DISTRESSED MEMBERS EXPEND	1,661.
AWARDS & PLAQUES	290.
AZ LABOR COUNCIL LEGAL PACKAGE	114,050.
DISCOUNT HARKINS TICKETS	3,689.
ELECTION ASSISTANCE	235.
DIAMONDBACK TICKETS FOR GAME DAYS	4,450.
ACCIDENTAL DEATH INS FOR MEMBERS	6,708.
AFLAC DISABILITY INSURANCE	5,420.
POLO SHIRTS FOR MEMBERS	1,171.
ST & NAT'L FOP DUES	10,179.
Total	<u>147,853.</u>

**Supporting Statement of:**

Form 990 p 10/Line 17 col (B)

Description	Amount
LAS VEGAS TRAINING SEMINAR HOTEL	589.
ST CONF FOOD & AUTO	2,085.
ST CONF HOTEL	2,660.
NATIONAL FOP CONF FOOD	2,050.
NATIONAL FOP HOTEL	5,245.
NATIONAL FOP AUTO RENTAL	1,476.
TRAINING SEMINAR HOTEL	1,251.
Total	<u>15,356.</u>

**Supporting Statement of:**

Form 990 p 10/Line 19 col (B)

Description	Amount
LAS VEGAS TRAINING SEMINAR REGISTRATION	902.
ST FOP CONFERENCE REGISTRATION	770.
NATIONAL FOP CONFERENCE REGISTRATION	1,662.
MONTHLY MEETINGS	1,738.
Total	<u>5,072.</u>

**Supporting Statement of:**

Form 990 p 11/Line 2, column (A)

Description	Amount
ASSOC LODGE SAVINGS	1,934.
ASSOC LODGE CHECKING	5,103.
LODGE HALL ACCOUNT	227.
CREDIT UNION CHECKING	-1,493.
CREDIT UNION MONEY MARKET	20,067.
CREDIT UNION SAVINGS	30,194.
Total	<u>56,032.</u>

**Supporting Statement of:**

Sch. R, page 3/Amount Involved-1

Description	Amount
AZ State FOP Per Capita Dues	5,081.
Total	<u>5,081.</u>

**Supporting Statement of:**

Sch. R, page 3/Amount Involved-2

Description	Amount
National FOP Per Capita Dues	5,099.
Total	<u>5,099.</u>

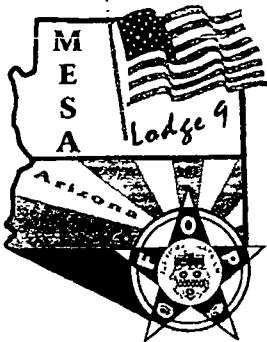
Additional Information For Tax Return

FRATERNAL ORDER OF POLICE MESA LODGE #9

23-7585965

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

THE PURPOSE OF THIS ORGANIZATION IS TO IMPROVE LAW ENFORCEMENT AND THE COMMUNITIES IN WHICH WE LIVE AND SERVE. BY IMPROVING THE SKILLS OF OUR MEMBERS, WE BELIEVE WE IMPROVE LAW ENFORCEMENT AS A WHOLE, WHICH PROMOTES PUBLIC CONFIDENCE. WE PROVIDE TRAINING, CONFERENCES AND SEMINARS TO IMPROVE THE SKILLS OF OUR MEMBERS. WE PROVIDE BENEFITS FOR OUR MEMBERS SUCH AS OUR LEGAL PACKAGE. WE FOSTER A SPIRIT OF FRATERNALISM AND MUTUAL HELPFULNESS AMONG OUR MEMBERS, FELLOW LAW ENFORCEMENT PROFESSIONALS AND THE GENERAL PUBLIC.



# Fraternal Order of Police Mesa Lodge 9

presents the

## *Steve Pollard Memorial Scholarship*

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Steve Pollard was our first Brother to fall in the line of duty. He loved his career as a Mesa Police Officer. Steve was proud to wear the Mesa Police uniform, and he wore it well.

Steve loved children. He often spoke of children in need and tried to help any child in distress. Always doing more than required, going the extra mile was Steve's motto. He always went that extra mile for the children.

In keeping with Steve Pollard's love and devotion to children, the Mesa Fraternal Order of Police Lodge 9 is proud to honor Steve's memory by naming this scholarship after one who served his community well.

The Mesa F.O.P. Lodge 9 is a non-profit fraternal organization that donates to numerous charities annually. The Lodge offers three \$500.00 scholarships for children or grandchildren of Mesa F.O.P. members.

**Listed below are the requirements for the application process:**

**I. Requirements:**

1. The applicant must be a child or grandchild of a Mesa F.O.P. Lodge 9 member or retired lifetime member in good standing.
2. The applicant must maintain a 2.5 or above grade point average.
3. The applicant must not have failed any classes.
4. The applicant must submit a minimum 500-word essay containing information on ambitions and goals.
5. The applicant must be a full time student with a minimum class load of twelve (12) hours.
6. An applicant who has already been awarded this scholarship may reapply but will only be considered if there are an insufficient number of applicants that have not yet received this scholarship.
7. Any requirement not maintained may cause the forfeiture of any unused funds remaining in the grant.

**II. Application Process:**

1. The applicant must complete the application packet for the Mesa F.O.P. Lodge 9 Steve Pollard Memorial Scholarship that includes:
  - a) The application forms.
  - b) The most current official certified high school or college transcript through the last semester completed; include your current class standing if available.
  - c) Three (3) personal references that reflect the applicant's potential for success in college or vocational school; these must be completed by:
    - 1) An educator
    - 2) A business person or employer
    - 3) One other person
2. The applicant must submit the original application to the Mesa F.O.P.
3. The Mesa F.O.P. Scholarship Committee may interview finalists.
4. The application packet must be complete and postmarked no later than March 1<sup>st</sup> of the year in which it is to be considered. Decisions of the Mesa F.O.P. Scholarship Committee are final. The Committee will announce the recipients no later than the third week of April.
5. Mail the application to:

**Mesa F.O.P. Lodge 9  
Scholarship Committee  
PO Box 999  
Mesa, AZ 85211-0999**

**Mesa F.O.P. Lodge 9**  
***Steve Pollard Memorial Scholarship***  
**Application**

**NAME** \_\_\_\_\_

**ADDRESS** \_\_\_\_\_

**CITY** **STATE** **ZIP**

**PHONE** [1800 222 3333](tel:18002223333) | [1800 222 3334](tel:18002223334) | [1800 222 3335](tel:18002223335)

**BIRTH DATE**

Attach  
photo  
here

### **Academic Information:**

**NAME OF HIGH SCHOOL**

IF CURRENTLY ENROLLED IN A UNIVERSITY, COLLEGE, OR VOCATIONAL SCHOOL, NAME OF THE

How many semesters have you attended at this high school?

If known, your current class rank is \_\_\_\_\_ out of \_\_\_\_\_

Your grade point average is \_\_\_\_\_

Your most recent test scores: ACT \_\_\_\_\_ SAT \_\_\_\_\_

**List and describe any academic honors and awards you have received.**

---

**Activities and Leadership:**

List school and community activities:

---

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---

---

What offices and leadership positions have you held?

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---

---

---

---

List and describe honors and awards you have received:

---

---

---

---

---

**What are your goals?**

Planned college major or vocational training: \_\_\_\_\_

What occupational field do you plan to enter? \_\_\_\_\_

What university, college, or vocational school do you plan to attend or are you attending?

---

### **Financial Information:**

Why are you applying for this scholarship? Also attach your 500 word essay.

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---

---

What other scholarships have you applied for?

---

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---

---

Do you expect a scholarship from any other source? \_\_\_\_\_ If yes, give details.

---

---

---

---

How do you plan to finance your college education or training?

---

---

---

---

---

Do you work? \_\_\_\_\_ If yes, where? \_\_\_\_\_

Hours per week: \_\_\_\_\_ Position \_\_\_\_\_

Anticipated expenses: Tuition \_\_\_\_\_

Books \_\_\_\_\_

Housing \_\_\_\_\_

Other \_\_\_\_\_

### About your family:

QUALIFYING RELATIVE	RELATIONSHIP TO YOU	
FATHER'S NAME	EMPLOYER	POSITION
MOTHER'S NAME	EMPLOYER	POSITION

### References:

List the name and phone number of the three people that wrote you letters of recommendation. Attach those letters to this application. Do not open the letters if they are sealed.

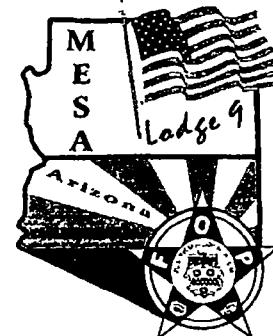
NAME	PHONE
NAME	PHONE
NAME	PHONE

### Transcript:

Include certified school transcript with this application. Do not open if the transcript is sealed.

### Signatures:

STUDENT	DATE
PARENT	DATE
QUALIFYING RELATIVE (IF NOT PARENT ABOVE)	DATE



## Personal Reference:

---

APPLICANT'S NAME

---

YOUR NAME

---

PHONE NUMBER

Please take a few minutes to tell us why we should consider this applicant for the **Mesa Fraternal Order of Police Lodge 9 Steve Pollard Memorial Scholarship**. Use the back of this form or additional pages if more space is needed. Please return your response to the applicant so that all materials will be submitted with the application packet. You may seal your response in an envelope. Thank you. We appreciate your time in assisting the Mesa F.O.P. with our scholarship process.

Describe your relationship with the applicant:

---

---

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---

---

What special attributes does the applicant possess?

---

---

---

---

---

What do you think the Scholarship Committee should know about this applicant?

---

---

---

---

---

---

SIGNATURE

---

DATE

## Personal Reference:

---

APPLICANT'S NAME

---

YOUR NAME

---

PHONE NUMBER

Please take a few minutes to tell us why we should consider this applicant for the **Mesa Fraternal Order of Police Lodge 9 Steve Pollard Memorial Scholarship**. Use the back of this form or additional pages if more space is needed. Please return your response to the applicant so that all materials will be submitted with the application packet. You may seal your response in an envelope. Thank you. We appreciate your time in assisting the Mesa F.O.P. with our scholarship process.

Describe your relationship with the applicant:

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What special attributes does the applicant possess?

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What do you think the Scholarship Committee should know about this applicant?

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SIGNATURE

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DATE

## Personal Reference:

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APPLICANT'S NAME

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YOUR NAME

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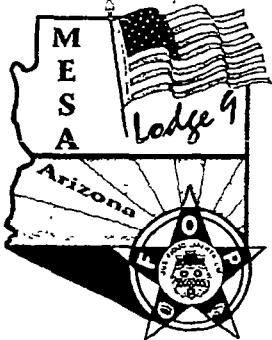
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SIGNATURE

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DATE



# Fraternal Order of Police

## Mesa Lodge 9

### Charity Committee Request Form

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Requestor's name: \_\_\_\_\_ F.O.P. Member: (circle one) Yes No

Contact phone number: (        ) \_\_\_\_\_

Request made on behalf of (group or organization) \_\_\_\_\_

Are F.O.P. members in this group? (circle one) Yes No

If so, what are their names? \_\_\_\_\_

Purpose of the request: \_\_\_\_\_

Type of assistance requested: \_\_\_\_\_

Request needed by: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

If your request is for financial assistance, and,  
if approved, to whom should the check be made out? \_\_\_\_\_

Name and address of person to receive the check:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Mesa F.O.P. Treasurer's use only.

Date of vote: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Passed: Yes No

Forward completed form to the  
Mesa F.O.P. Secretary following vote

You or someone from the requesting group should be at the F.O.P. meeting when the request is presented. If questions arise that cannot be answered, requests may be rejected for lack of information. Mesa F.O.P. meetings are the second Saturday of every month at 9:00 a.m. at the Labor Hall, 1452 E. Main St., Mesa, AZ.

[www.mesafop.com](http://www.mesafop.com)

Mesa F.O.P. Lodge 9 1452 E. Main St. P.O. Box 999 Mesa, AZ 85211-0999 480.220.4428

## **Mesa Fraternal Order of Police Executive Board**

<b>Position</b>	<b>Name</b>
<b>President</b>	<b>Bryan G. Soller</b>
<b>Vice President</b>	<b>Walter Vance</b>
<b>Secretary</b>	<b>Stephen R. Clark</b>
<b>Treasurer</b>	<b>Cassie Cash</b>
<b>Chaplain</b>	<b>Tony Fajardo</b>
<b>2nd Vice President</b>	<b>Timothy Wight</b>
<b>Sergeant-at-Arms</b>	<b>Paul Bailey</b>
<b>Labor Rep</b>	<b>Mark Higbee</b>
<b>Labor Rep</b>	<b>Thom Parker (AJPD)</b>
<b>Labor Rep</b>	<b>Todd Pascarella</b>
<b>Labor Rep</b>	<b>Tony Lupo</b>
<b>Labor Rep</b>	<b>Robert Cormier</b>
<b>Labor Rep</b>	<b>Quentin Gerbich</b>
<b>State Trustee</b>	<b>Steve Clark</b>
<b>Immediate Past President</b>	<b>Bill Everson</b>
<b>ALC Chairman</b>	<b>Bill Everson</b>
<b>Lodge Hall Director</b>	<b>Nita Soller</b>
<b>FOPA President</b>	<b>Daniel Desjardins</b>

## **Fraternal Order of Police, Arizona Labor Council (ALC)**

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

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

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

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

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

### **ALC Legal Defense Plan Benefits:**

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

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

**IV. IV. WILL FOR MEMBER AND SPOUSE**

- A. A. No additional charge.

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

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

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

**VII. VII. ESTATE REPRESENTATION.** No additional charge.

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

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

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

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

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

**XI. XI. Attorney Representation:**

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

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

**XIII. XIII. EXCLUSIONS:**

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

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

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